

Great Witchingham Parish Council

Meeting of the Parish Council – Agenda

Thursday May 15th, 2025, at 7pm
Great Witchingham Village Hall, Great Witchingham.

Members of the press and public are welcome to attend.

I hereby give notice of a meeting of Great Witchingham Parish Council and summon members to attend.

Dawn Clarke,
Clerk to the Council.
May 7th, 2025



AGENDA

- 2025/0026 **Chairs Welcome and to consider apologies for absence.**
To receive and note apologies for absence.
- 2025/0027 **To Elect a Chair and sign the Declaration of Acceptance of Office.**
2025/0028 **To Elect a Vice Chair and sign Declaration of Acceptance of Office.**
- 2025/0029 **Declarations of Interest.**
a. Councillors are invited to declare a pecuniary or non-pecuniary interest on any item on the agenda.
b. To consider any dispensation requests.
- 2025/0030 **Minutes.**
2025/0031 To approve the Parish Council minutes from the meeting held on Thursday March 27th, 2025.
- 2025/0032 To agree the members of the Staffing Committee.
2025/0033 To review and (re-) adopt the Policies listed in Annex B.
2025/0034 To review the use of S137 to make payments.
2025/0035 To accept the Asset List.
2025/0036 To note the meeting dates for the next council year.
2025/0037 To note and approve the scheme of delegation.
- 2025/0038 **To receive updates on any matters not elsewhere on the agenda.**

2025/0039 **Public Participation and Reports.**

- a. County Councillor Greg Peck
- b. District Councillor Peter Bulman
- c. Members of the Public.

2025/0040 **Planning.**

- a. To note delegated consultee responses
2025/1037 Foxford Cottage, Heath Lane Great Witchingham Norfolk
NR9 5QL Erection of replacement garden shed with attached
greenhouse.
- b. Any application arriving after the publication of this agenda.

2025/0041 **Correspondence and Communications.**

- a. To receive an update in respect to the bus shelter (cantilever) and decide if the council wishes to pursue removal or a grant for the replacement.
- b. To discuss the proposed mitigations in Weston Longville and any impact they will have on traffic entering the parish.
- c. To update council about the 7 Chairs meeting.
- d. Any correspondence after this agenda.

2025/0042 **Financial Matters.**

- a. To consider the bank signatories.
- b. To note the list of contractual payments.
- c. To consider the insurance provider for the next year.
- d. To agree payments as detailed in Annex A.
- e. To consider the grant request for grass cutting at St. Mary's
- f. To receive the bank balances.
- g. To receive the year end balances and budget against actual for 2023-24.
- h. To note the auditor's remarks and accept the auditor's findings.
- i. Annual Governance Statement.
 - To hear the proposal to approve Section 1, Form 3 of the AGAR.
 - To hear the proposal to approve section 2 of the AGAR.
 - To delegate authority to the Clerk and Chair discharge the council's legal duties.
- j. To note the dates for the Electors Rights.
- k. To consider appointing an auditor for 2025-26.
- l. To consider the insurance for 2025-26 and choose a provider.
- m. NPTS training dates.

2025/0043 **Play Area.**

- a. To discuss repairs and consider alternative materials for under equipment on the park.
- b. To receive an update.

2025/0044 **Community Engagement.**

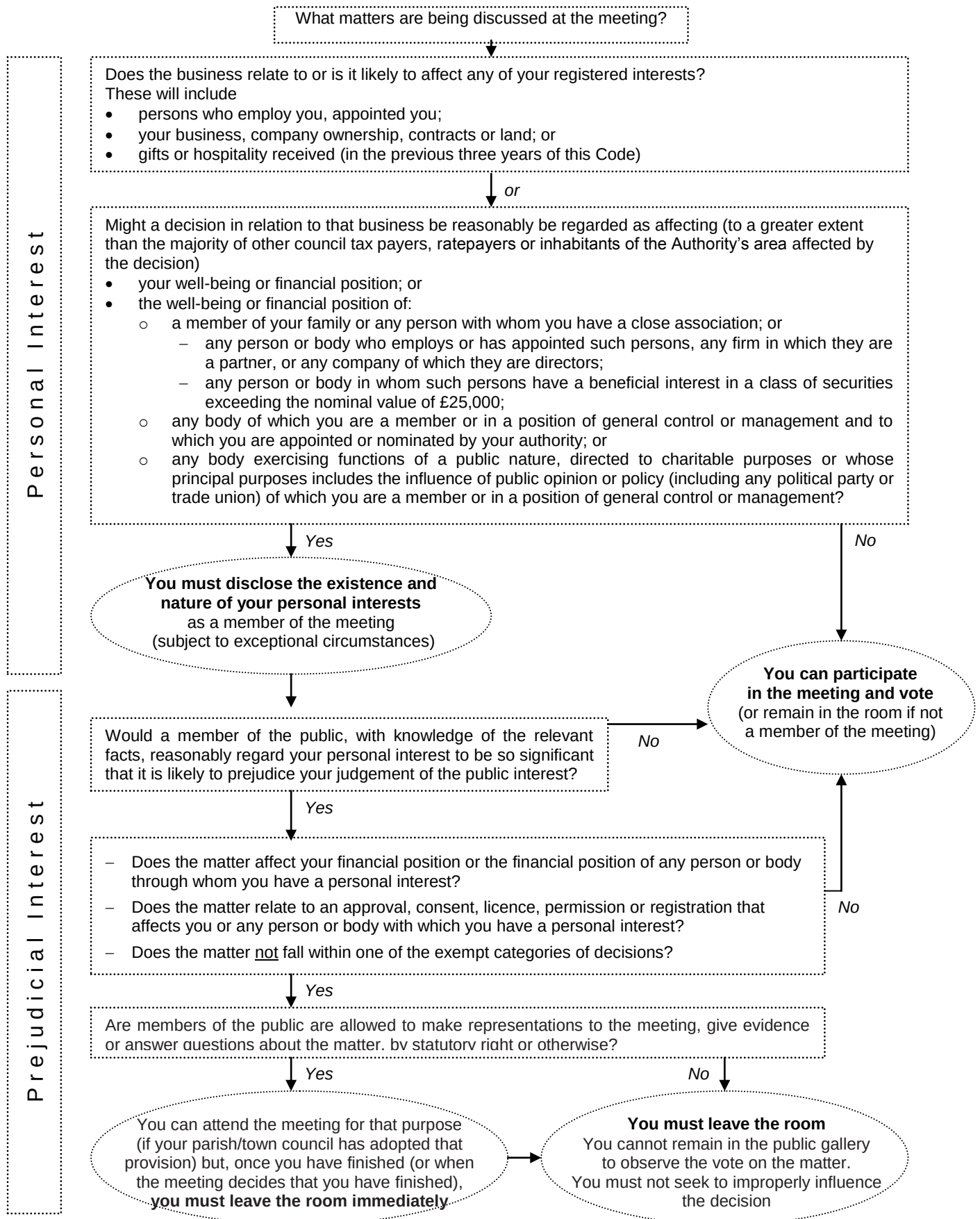
- a. To consider the logos to date and move forward with designs.
- b. To consider if a Paediatric Pad is required for the defib and if to buy a bleed kit.

This meeting may be filmed, recorded or photographed by the public: however anyone who wished to do so are asked to inform the Clerk and ensure it is done in a non-disruptive and public manner.

- 2025/0045 **Environment.**
To work with Weston Longville to improve the area around the bus stop.
- 2025/0046 **Administrative Matters.**
Website compliance and moving to .gov.
- 2025/0047 **Clerk's Report.**

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. – Legal matters.
- 2025/0048 **Items for next meeting.**
To note the next meeting date: July 31st, 2024, at 7pm – Village Hall.

DECLARING INTERESTS FLOWCHART – QUESTIONS TO ASK YOURSELF



Great Witchingham Parish Council Meeting of the Parish Council

Thursday March 27th, 2025, at 7pm
Great Witchingham Village Hall, Great Witchingham.

Present: Rowan Banks (RB) Chair
Paul Hines (PH)
Peta Banks (PB)
Peter Collingsworth (PC)
Sally Acloque (SA)
Tracy Howlet (TH)
Dawn Clarke Clerk & RFO to the Parish Council

3 Members of the public including County Councillor Greg Peck and District Councillor Peter Bulman

Minutes

2025/0014 **Chairs Welcome and to consider apologies for absence.**

The Chair welcomed everyone to the meeting and noted that Cllr Rachel Thorpe had sent her apologies.

2025/0015 **Minutes.**

It was agreed that the minutes of the meeting held on Thursday January 30th, 2025, were a true record and signed.

2025/0016 **Declarations of Interest.**

- a. Councillors are invited to declare a pecuniary or non-pecuniary interest on any item on the agenda.
- b. To consider any dispensation requests.

None

2025/0017 **To receive updates on any matters not elsewhere on the agenda.**

None

2025/0014 Public Participation and Reports.

- a. County Councillor Greg Peck
 - b. District Councillor Peter Bulman
 - c. Members of the Public.
-
- a. County Councillor Greg Peck has supplied a report which can be found on the website. The devolution process is progressing and there are 3 options being put forward. The cost savings are variable depending on the scheme. The white paper is open for comment and there is a video link included in his report which he encouraged residents to view.
 - b. District Councillor Peter Bulman (DCPB) expressed his concern about the potential disruption that will be caused by devolution. DCPB has been working with and supporting a resident with respect to the work on 'Johnsons Garage' and the effect it has had on neighbouring properties and the environment. The situation is complex and DCPB is taking a complaint forward with the ombudsman respect to the way the application and subsequent issues have been handled. The responses to date have not been sufficient and he spoke about the failing with in the panning an enforcement area of Broadland DC, this is in progress.
 - c. A resident has been supported by DCPB and spoke about the frustrations with both planning and the Health and Safety executive, and impact that the work has had on both the neighbouring properties and their own. They have had independent inspections in respect to the damage caused and are waiting for legal proceedings. Work is due to recommence on April 7th with an alternative construction technique that will ameliorate the geology. It is noted that there is a change of location of the tanks, and it was questioned if this change should trigger a review of the planning permissions.
It was resolved that the Parish Council would contact Jerome Mayhew MP and ask for his support – Clerk to progress.

2025/0018 Planning.

- a. To note no delegated consultee responses.
 - b. To resolve a response to current applications.
2025/0816 & 0817, Alteration to existing Barn Conversion and Cart shed. Maiden Cottage, Heath Lane, NR9 5PE
 - c. Any application arriving after the publication of this agenda.
-
- a. None
 - b. 2025/0816 & 0817 This is a listed building; it was resolved to make no objection.
 - c. None

2025/0019 Correspondence and Communications.

- a. To discuss the NWL and the effect this will have on the parish.
- b. An update from Sparham PC Village gates and Bus Stop.
- c. Invitation to the Devolution Summit on April 2nd
- d. Any correspondence after this agenda

- a. County Councillor Greg Peck (CCGP) notes that the planning application was withdrawn for the NWL, the Department of Transport remains positive about the scheme, and has permitted NCC to keep the monies that have already been awarded and spent. The withdrawal will allow alternative routes and previous routes to be re-considered, however a delay of more than 5 years is expected. Cllr Rowan Banks spoke about the local desire for an upgrade of the junction at Weston Hall Road (HGV Route) the B1067 at Lenwade, and Porters Lane, the area is becoming increasingly busy and with the mitigations expected in Weston Longville more traffic will be encouraged to use this road. There have been multiple near misses and when there are accidents the repercussions on the network are significant. DCGP will invite highways to engage with the parish council to talk about safety upgrades that are possible. Via the 7 Chairs and Clerk links, Weston Longville PC have offered to put forward suggestions given to them at their next meeting with Highways.
- b. Sparham PC confirm that they have an agreed additional bus stop. Clerk to check that it services both directions. This stop would service Nowhere Lane as requested by the Bug Park.
- c. Cllr Rowan Banks will be attending and requests any questions from Councillors to submit.
- d. A Resident in respect to CCTV at the Village Hall, responded that this was the responsibility of the Village Hall.

2025/0020 **Financial Matters.**

- a. To agree payments as detailed in Annex A.
 - b. To receive the bank balances.
 - c. To note the actual spend against the budgeted spend.
 - d. To note the increase in the ICO and Norse Contract.
- a. It was resolved to accept the payments listed in Annex A, the additional Village Hall invoice at £40 for the balance of the 24-25 year was included.
 - b.

Income

To note payments made

Scribe	Accounting - February	£	14.40
Unity Trust Bank	Service Charge - February	£	6.00
Scribe	Accounting - March	£	14.40
Unity Trust Bank	Service Charge - March	£	6.00
	Pension Contribution Dec	£	143.94
Wages	January	£	416.89
	Pension Contribution	£	143.94
	HMRC	£	32.60
Wages	February	£	439.27
	Pension Contribution	£	143.94
	HMRC	£	53.41
Wages	March	£	439.07
	Pension Contribution	£	143.94
ICO	Yearly Subscription	£	47.00

For authorisation

Dawn Clarke	Clerk expenses inc WFH	£	92.50
Dawn Clarke	Office Expenses	£	84.65
	HMRC March	£	37.59
Village Hall	2 of 2 rent payment	£	40.00

2025-2026

Parish online	Mapping	£	64.80
NALC	Yearly Subscriptin	£	200.86

- c. The total bank balances as of March 26th £35,572.33
Current, £2,415.59, Savings £32,656.74, Equals £500
- d. The Scribe report was noted and that the lines were generally in budget for year end. It was pointed out that the usual grant awarded to the Church for the maintenance of the green areas has not been applied for, Clerk to contact the Church (PCC)
- e. Norse has advised of an 8% increase but given no figure. ICO has raised its rate from £35 to £47 - the ICO rate includes a direct debit discount.

2025/0021 Play Area.

- a. To receive an update.
 - b. To discuss the area around the roundabout.
 - c. To agree the supplier for the play area sign.
- a. Matting is raising under swings and at the bottom of the slide are lifting. It was resolved to ask Robin English to repair.
 - b. The re-seeding is not working as the soil has been eroded due to use of the item. It was suggested to use Wet-pour – Clerk currently trying to get quotes, there was an underspend of £1,000 in the current year budget. It is noted that Wet-pour is not cheap. PH has a supplier scheduled to speak to about the potential bars so will also ask them.
 - c. It was resolved to use Mike Amis Signs who provided the graphics, it to be post mounted near the war memorial facing the park area. Clerk to progress, Budget of £100 for the sign agreed.
Clerk to ask Robin English about installation.

2025/0022 Community Engagement.

- a. Wensum Diaries – articles for inclusion and support for 2025-26.
- b. It was agreed that the articles in the Wensum diaries were successful in bringing information to residents who were not online.
Clerk to manage the collection and submission of articles, the absolute deadline is the 10th of the month, and each article is 150 words in length. A list of articles and ideas is available for all councillors to contribute to. It was resolved that a continuation of the £200 yearly advert would be made. Clerk to request a invoice.

2025/0023 **Environment.**

- a. To receive an update regarding traffic problems on The Street and resolve any further action.
- b. To confirm a Litter Pick details and refreshments (April 5th 10 – 12 noon)
- a. Yellow Lines: No date has been given but it is on the NCC list. A recent pothole was filled very quickly.
- b. It was noted that post for the sign on Hubbards lode is broken but residents have found it is not NCC Highways responsibility and Clerk to action with housing association.
- c. Village Hall is booked, information is in the Wensum Diaries, Facebook and via the Village School. SA, PB, RB, PH

2025/0024 **Administrative Matters.**

- a. To adopt a 5 year plan.
- b. NPTS training & parish online.
- c. Updates to Website and information held.
- a. It was resolved to adopt the 5 year plan.
The need for a 'brand image' was discussed, it is for the website, papers and any signs to look cohesive. The goal of taking the council to Quality Bronze then Silver Award is a measured standard for the council governance, this is a NALC scheme with defined expectations and a goal regardless of the award being applied and is for Clerk to work towards.
- b. It was agreed that PH would attend the training online due to work commitments.
The clerk is happy to share the learning from the Mapping Course, however internet access is needed.
It was agreed that new access would be sent to all councillors using their .org email addresses. The assets need to be placed in a separate layer of the software. The programme works best on a desktop as there are so many layers.
- c. The audit this year will focus on the ICO requirements and the way that the council presents it's information to the public. All the supporting materials needs to be on line and available as per the document we have, however this was proving challenging beyond the 2.5 year mark as there is a lot of data missing. Clerk will check on the USB that was inherited. It was confirmed that no councillors hold any paper meeting packs as these were destroyed in 2023. It was noted that this will cause additional storage on the website.
The Clerk reminded all councillors to double check their Declarations of Interests held by Broadland DC are up to date.

2025/0025 **Clerk's Report.**

The NPTS training day was attended, and the cost was shared between the Clerks councils. It was requested to attend data protection and FOI training and agreed if the cost to be shared between the Clerks councils. The audit paperwork has arrived for the year end and the goal is to complete the audit as early as possible. Any APCM reports were requested in advance.

It was resolved to change the date of the next meeting to Thursday 15th of May with the APM

2025/0026 **Items for next meeting**

To note the next meeting date: Thursday May 15th, 2025, at 7pm – Village Hall. (with APM prior)

DRAFT

Contractural and multi-year contracts

		last paid cost	
Audit Fee	internal	£100.00	yearly appointment
	external	£170.00	3 yearly appointment
Broadland SN DC	Dog Waste & Litter bins	£265.00	each
HMRC		vairiable	
Insurance		£465.00	if multi year policy.
Information Commisioner		£48.00	by Direct debit
Meeting Room Hire		vairiable	
Microsoft Licence		£79.00	
Norse	ground maintance	£1,710.00	rolling contract
Payroll		vairiable	
SLCC Membership	(part of Clerk's contract)	£60.00	pro rata payment
Website hosting and domain			
Vodaphone		£80.00	1 year contract
NALC membership	* no term but would be good to have it		
Parish Online	* no term but would be good to have it		

May-25 amendments

Payroll	Salary	vairiable	monthly
	HMRC payments	vairiable	monthly
	Pension payments	vairiable	Monthly
	Working from Home allowance	£26.00	monthly
Insurance	By delegation		June
Broadland SN DC	Litter Bins		yearly appointment
Scribe	Accounting	£14.40	Monthly rolling
Unity Trust Bank	Monthly Charge	£6.00	Monthly rolling

minute

2024-042 - May 2024

** break this down so the WFH is regularised each month

make this by delegation to future proof

2025-0042 I. Insurance provider

Insurance starts June 1st,

2023-24 - £684.60 (Zurich)

2024-25 - £455.79 (CAS)

2025-26 ** Budgeted £500 **

Community Action Suffolk - £513.90 (current provider)

Zurich £666.00

Clear Councils - awaiting response (submitted 1 May)

Great Withingham Parish Council

Full Council Meeting May 15th, 2025

2025-0042d

Income

Unity Trust Bank	Interest 31.3.2025	£	163.75
Broadland DC	Precept	£	14,483.00

To note payments made

Unity Trust Bank	Service Charge - April	£	6.00
Scribe	Accounting April	£	14.40
Unity Trust Bank	Service Charge - May	£	6.00
Scribe	Accounting May	£	14.40
March	HMRC	£	38.20
Payroll April	April Salary	£	413.47
	HMRC	£	53.41
Equals card	One time fee	£	12.00

For authorisation

Dawn Clarke	Clerk expenses inc WFH	£	79.00
Sonya Blythe	Audit Fee 24-25	£	125.00
Payroll April	Pension Contribution	£	141.41
Payroll May	May Salary	£	439.27
	Pension Contribution	£	143.94
	HMRC	£	53.41
(Gt Withingham PCC	Grant	£ 750)	
(Peta Banks	Litter pick expenses	£ 40)	

Signed:

Date: 15.5.2025

Clerk Expense Claim Form

Name: Dawn Clarke

May 2025 Meeting

Date of Expense	Description of goods/service purchased	Reason	Receipt Y/N	Amount before VAT	VAT*	Total
1.04.25	Working From Home Allowance	April	N	£ 26.00		£ 26.00
1.05.25	Working From Home Allowance	May	N	£ 26.00		£ 26.00
15.5.2025	Mileage	May Meeting & Field	N	£ 13.50		£ 13.50
14.4.2025	Mileage	WL mitigations & playing field April	N	£ 13.50		£ 13.50
TOTALS				£ 79.00		£ 79.00

Signed (claimee) _____

Signed (authorised) _____

Date: 29/03/2025

Signed (authorised) _____

* The Parish Council can claim back VAT where it is clearly shown on a receipt or invoice. Please ask for a VAT receipt and try to only submit a receipt with Parish Council-related items only.
Please write your bank details on the reverse of the form if you have not been paid electronically before.

Great Witchingham Parish Council (Lite)**BANK ACCOUNTS**

01 Unity Current	£16,086.58
Savings	£32,820.49
Pre-paid card	£500.00
Total in Banks	49,407.07

Cash

GRAND TOTAL (Banks and Cash)	£49,407.07
-------------------------------------	-------------------

Summary of Receipts and Payments

All Cost Centres and Codes

Payments

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
6	Staff Costs				8,300.00	101.00	8,199.00	8,199.00 (98%)
7	Staff Working Expenses				586.00		586.00	586.00 (100%)
8	Subscriptions & Memberships				380.00	54.00	326.00	326.00 (85%)
9	Expenses Room Hire				275.00		275.00	275.00 (100%)
10	Maintenance Playground				3,800.00		3,800.00	3,800.00 (100%)
11	Maintenance General				2,875.00		2,875.00	2,875.00 (100%)
12	Admin Expense				922.00	30.00	892.00	892.00 (96%)
13	Ins, Audit & Professional Fees				925.00		925.00	925.00 (100%)
14	Election Fees							(N/A)
15	S.137							(N/A)
16	Training				450.00		450.00	450.00 (100%)
17	Grants				725.00		725.00	725.00 (100%)
18	Reserves 1				2,000.00		2,000.00	2,000.00 (100%)
19	Reserves 2				8,300.00		8,300.00	8,300.00 (100%)
20	Project							(N/A)
SUB TOTAL					29,538.00	185.00	29,353.00	29,353.00 (99%)

Receipts

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	28,966.00	14,483.00	-14,483.00				-14,483.00 (-50%)
2	Grants/Donations							(N/A)
3	Bank Interest							(N/A)
4	VAT Refund							(N/A)
5	CIL							(N/A)
SUB TOTAL		28,966.00	14,483.00	-14,483.00				-14,483.00 (-50%)

Summary

NET TOTAL	28,966.00	14,483.00	-14,483.00	29,538.00	185.00	29,353.00	14,870.00 (25%)
V.A.T.					15.60		
GROSS TOTAL		14,483.00			200.60		

Summary of Receipts and Payments

All Cost Centres and Codes

Payments

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
6	Staff Costs				5,900.00	6,384.05	-484.05	-484.05 (-8%)
7	Staff Working Expenses				537.00	568.30	-31.30	-31.30 (-5%)
8	Subscriptions & Memberships				295.00	341.86	-46.86	-46.86 (-15%)
9	Expenses Room Hire				250.00	145.00	105.00	105.00 (42%)
10	Maintenance Playground				3,470.00	1,794.24	1,675.76	1,675.76 (48%)
11	Maintenance General				1,785.00	1,789.64	-4.64	-4.64 (-0%)
12	Admin Expense				922.00	823.21	98.79	98.79 (10%)
13	Ins, Audit & Professional Fees				1,125.00	825.79	299.21	299.21 (26%)
14	Election Fees				340.00		340.00	340.00 (100%)
15	S.137					20.83	-20.83	-20.83 (N/A)
16	Training				450.00	200.00	250.00	250.00 (55%)
17	Grants				885.00		885.00	885.00 (100%)
18	Reserves 1				2,000.00		2,000.00	2,000.00 (100%)
19	Reserves 2				8,300.00		8,300.00	8,300.00 (100%)
20	Project					225.00	-225.00	-225.00 (N/A)
SUB TOTAL					26,259.00	13,117.92	13,141.08	13,141.08 (50%)

Receipts

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	26,259.00	26,259.00					(0%)
2	Grants/Donations		100.00	100.00				100.00 (N/A)
3	Bank Interest		320.49	320.49				320.49 (N/A)
4	VAT Refund							(N/A)
5	CIL		1,148.40	1,148.40				1,148.40 (N/A)
SUB TOTAL		26,259.00	27,827.89	1,568.89				1,568.89 (5%)

Summary

NET TOTAL	26,259.00	27,827.89	1,568.89	26,259.00	13,117.92	13,141.08	14,709.97 (28%)
V.A.T.					796.98		
GROSS TOTAL		27,827.89			13,914.90		

Annual Internal Audit Report 2024/25

NO0192 **EN** Great Witchingham Parish Council

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS **www.gwpc.org.uk**

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

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

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

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

Date(s) internal audit undertaken

22/4/25

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

SONYA BLUNTIE AUDITOR

Signature of person who carried out the internal audit

Sonya Bluntie

Date 23/4/25

*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).

Great Witchingham Parish Council

Internal Audit Report
Financial Year 2024/25

Prepared by Sonya Blythe
22 April 2025

I have completed an internal audit of the accounts for Great Witchingham Parish Council for the year ending March 2025.

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 (Scribe accounts)
	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 25 minutes
	Date Financial Regulations last reviewed	January 25 minutes
	Has a Responsible finance officer been appointed with specific duties?	Clerk is RFO
	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes, evidenced from invoice to minutes and bank statement
	Has VAT on payments been identified, recorded and reclaimed?	Separate column in cashbook, not claimed in 2324 – see note
	Is s137 expenditure separately recorded and within statutory limits?	Yes, separate Scribe costcode and within limits
	Have S137 payments been approved and included in the minutes as such?	Not recorded in minutes – see note
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?	January 25 minutes
	Is insurance cover appropriate and adequate?	Liability and fidelity covered
	Are internal financial controls documented and regularly reviewed?	No separate policy

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?	2425 – November 23 minutes 2526 – November 24 minutes
	Has the precept been calculated from the budget and been approved?	24/25 – recorded as £26,259.00 2526 – recorded as £28,996
	Does the budget include an actual completed year?	Yes
	Is actual expenditure against budget regularly reported to the council?	Yes
	Are there any significant unexplained variances from budget?	No
Income controls	Is income properly recorded and promptly banked?	Yes (all BACS)
	Does the precept recorded agree to the Council Tax authority's notification?	Statement £26,259 Remittance £26,259
Petty cash procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A
Payroll controls	Is petty cash expenditure reported to each council meeting?	N/A
	Is petty cash reimbursement carried out regularly?	N/A
	Do all employees have contracts of employment with clear terms and conditions?	Yes, contract seen previously
	Do salaries paid agree with those approved by the council?	Yes
	Are salaries above the National Living Wage/Minimum Wage?	Yes November - national pay award implemented
	Are other payments to employees reasonable and approved by the council?	Yes, expenses seen
	Have PAYE/NIC been properly operated by the council as an employer?	P60 seen and payments to HMRC made by BACS

Internal control	Test	Observations
		Pension scheme commenced in November
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, January 25 minutes
	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?	Yes, each meeting
	Are there any unexplained balancing entries in any reconciliation?	No
	Is the value of investments held summarised on the reconciliation?	N/A
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 – 35,475 Statements - £35,475.34 Reconciliation - £35,475.34
	Has a year-end bank reconciliation been undertaken?	
	Is there an audit trail from underlying financial records to the accounts?	Yes, cashbook matched to bank accounts
	Where appropriate, have debtors and creditors been properly recorded?	N/A
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?	Your risk assessment was last reviewed in March 23. As one of the criteria of the internal audit and the governance statement are confirming that risk has been managed, this document should be considered and minuted during each financial year. Completed.

Internal control	Test	Observations
Transparency: For smaller councils with turnover under £25,000	Minutes for whole year on website?	You have a S137 column in your budget and cashbook, however the payment for the wreath (bought through Clerk expenses) has not been recorded as S137 in the cashbook or in the minutes. No Yes
	Agendas for whole year on website?	Yes
	Payments over £100 detailed on website?	Yes, included within minutes
	Electors' rights advertised on website?	Yes
	Councillors' responsibilities detailed on website?	Yes
	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
	Are fees levied in accordance with the Council's approved scale of fees and charges?	N/A
	Have fees for the cemetery been reviewed and agreed by Council?	N/A
	Were comparisons made with other cemeteries prior to setting the fees?	N/A
Burial Authorities only	Have burial books been kept up to date and are they safely stored?	N/A
Allotments only	Has a list of allotment holders with amounts paid to Council been submitted?	N/A
	Have fees for the allotments been reviewed and agreed by Council?	N/A

Internal control	Test	Observations
Councils with charities only	Have Charities reported and accounted separately?	N/A
	Have the Charity accounts been independently audited?	N/A
	Have the Charity accounts and Annual Return been filed within the legal time limit?	N/A
ICO	Is Council registered with the Information Commissioners Office?	Yes, March 25 bank statement
General Data Protection Regulations	Has the Council adopted a Data Protection Policy?	Yes, published on website
Other	Has the Council put in place Privacy Notices?	Yes published on website (contact details within need updating)
		N/A

Thank you to Dawn for supplying everything 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 verified that your insurance is adequate.
- I confirm that your payroll management meets requirements
- I have reviewed your budget setting process and checked that Council receive spend against budget information
- I have reviewed the AGAR against your year-end bank reconciliations and your accounts

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

Notes / recommendations for 25/26:

VAT reclaim – Your VAT has not been reclaimed in 2425. Although not a huge amount at this time, for cashflow you should try and reclaim at least annually.

S137 - When using S137 for payments, the payment should clearly be identified within the meeting minutes as using this power. This will confirm that Councillors are collectively expressing an opinion as to the commensurate local benefit of the expenditure

Sonya

Sonya Blythe
Internal auditor

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2024/25

NO0192-EN Great Witchingham Parish Council

ENTER PUBLICLY AVAILABLE WEBPAGE ADDRESS www.gwpc.org.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

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

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

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

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

NO0192 Great Withingham Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No*	
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>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS www.gwpc.org.uk

Section 2 – Accounting Statements 2024/25 for

NO0192EN Great Withingham Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	11,413	21,562	<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>
2. (+) Precept or Rates and Levies	26,000	26,259	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	1,087	1,569	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	8,837	6,384	<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>
5. (-) 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>
6. (-) All other payments	8,100	7,530	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	21,562	35,475	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	21,562	35,475	<i>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.</i>
9. Total fixed assets plus long term investments and assets	58,665	59,025	<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>
10. Total borrowings	0	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	
11a. 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>
11b. Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

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 Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

NO0192 Great Witchingham 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 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

NOTICE

1. Date of announcement - May 20, 2025

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 2025, these documents will be available on reasonable notice by application to:

Dawn Clarke – Parish Clerk 07379 451727 or clerk@gwpc.org.uk
commencing on **Tuesday 3 June 2025** and ending on **Monday 14 July 2025**

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is 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

Dawn Clarke – Clerk and RFO Great Witchingham Parish Council

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 2025 for 2024/25 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*.

2025-0044 – to consider if paediatric pads should be replaced

Paediatric pads cost around £80 – they expired last month, adult pads can be used. Heart attack in children is not usual, there are pads at the School and DR?.

Would it be better to purchase a bleed kit, stored in the Defib box, access via 999 – usually the defib and bleed kit would go out together.

<https://raymondjamesquigley.org.uk>

Around £85 plus postage

St Johns Ambulance

Can defibrillators be used on children?

Yes, standard defibrillator pads are suitable for use on children over the age of eight.

For children aged between one and eight years, use a paediatric defibrillator or standard defibrillator with paediatric pads. The paediatric pads adjust the current delivered during defibrillation.

In an emergency, if a defibrillator with adult pads is the only device available, then it can be used.

There is limited data on the use of defibrillators on children under the age of one, however it is acceptable to do so where there are no other options available. This is because using a defibrillator with adult pads to deliver a shock is better than nothing at all.

When using adult pads on a small child/infant, if the child is so small that placing the pads in the normal position would result in the pads touching, the Top Right pad should be placed in the centre of the chest, and the Bottom Left pad should be placed between the shoulder blades.