Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

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

***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:

16/05/2023

and recorded as minute reference:

72/23-4

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

Chairman

Clerk

https://westwaltonparishcouncil.norfolkparishes.gov.uk/

Section 2 – Accounting Statements 2022/23 for

West Walton Parish Council

	Year ending 31 March 2022 £	Year ending 31 March 2023 £	Notes and guidance *Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	155,498	168,141	*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	21,480	21,480	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	28,952	36,338	*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	5,762	5,819	*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	32,027	154,255	*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	168,141	65,885	*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	168,141	65,885	*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	452,694	456,590	*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)		✓		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)			✓	*The figures in the accounting statements above do not include any Trust transactions.*

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

[redacted]

Date 16/05/2023

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

16/05/2023

as recorded in minute reference:

72/23-5

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

[redacted]

Explanation of variances – pro forma

Name of smaller authority: West Walton Parish Council
County area (local councils and 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	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	155,498	168,141				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	See attached sheet
2 Precept or Rates and Levies	21,480	21,480	0	0.00%	NO		
3 Total Other Receipts	28,952	36,338	7,386	25.51%	YES		See attached sheet
4 Staff Costs	5,762	5,819	57	0.99%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	32,027	154,255	122,228	381.64%	YES		See attached sheet
7 Balances Carried Forward	168,141	65,885			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	The Parish Council reserves are high as there is still an ongoing search for land to create a new cemetery. Funds will be required to purchase and landscape.
8 Total Cash and Short Term Investments	168,141	65,885				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	452,694	456,590	3,896	0.86%	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

West Walton Parish Council
Variance Explanation
Year ending 31st March 2022-23

		2022-23				2021-22	
	Variance	Receipts		Payments		Receipts	Payments
Admin							
Annual Subscription	£600.56	Invoices paid before yr end & Scribe allocated to subs from clerical expenses		575.00			1,175.56
Audit Fees	-£5.00			365.00			360.00
Hall Hire	-£85.00	Extra meetings		375.00			290.00
Clerical Expenses	£238.32			679.09			917.41
Special Achievement Award	£157.79	Fewer in 2022-23		43.25			201.04
Insurance Premium	-£94.37			782.78			688.41
Councillor Training	£108.00			0.00			108.00
Website	£700.00	No spend in 2022-23		0.00			700.00
SUB TOTAL				**2,820.12**			**4,440.42**
Allotments							
Allotment Drainage Rates	-£13.16			247.88			234.72
Allotment -other maintenance	£80.00	Hedge cut 2021-22		0.00			80.00
SUB TOTAL				**247.88**			**314.72**
Cemetery							
Water Rates	£1.10			46.08			47.18
Cemetery Bin emptying	-£12.80			708.20			695.40
Cemetery misc	-£398.00	Churchyard Bench		558.00			160.00
SUB TOTAL				**1,312.28**			**902.58**
Donations							
Donations	-£252.86	Collection for Air Amb at Fete		302.86			50.00
SUB TOTAL				**302.86**			**50.00**
Grants							
Newsletter Grant				500.00			500.00
SUB TOTAL				**500.00**			**500.00**
Grounds Maintenance							
Cemetery, Paddock and near verges Grass Cutting	£2,151.76	Grass cutting itemised in 21-22		0.00			2,151.76
Jubilee Path cutting	-£1,475.00	5 extra cuts in 22-23		3,540.00			2,065.00
Verges grass cutting	£100.45			0.00			100.45
Churchyard maintenance	-£1,963.00	Tree work		2,383.00			420.00
Cemetery Maintenance	-£1,800.00	Tree work		1,800.00			0.00
Grass Cutting all areas	-£3,974.40	Grass cutting billed together		3,974.40			0.00
SUB TOTAL				**11,697.40**			**4,737.21**

West Walton Parish Council
Variance Explanation
Year ending 31st March 2022-23

		2022-23			2021-22	
Income	Variance	Receipts	Explanation	Payments	Receipts	Payments
Bank Interest	-£51.27	53.71	Interest Rate change		2.44	
Allotment Rent	£735.22	15,449.43	payments received before year end 21-22		16,184.65	
Cemetery Fees	-£185.00	1,085.00			900.00	
Precept		21,480.00			21,480.00	
Playing Field RoW		75.00			75.00	
Council Tax Support Grant	£178.00	0.00	CTG ended in 21-22		178.00	
VAT Refund	£7,668.73	3,023.64	Less spend with VAT incurred 22-23		10,692.37	
Insurance Claim	£919.95	0.00	No claims in 22-23		919.95	
Jubilee Grant KLWNBC	-£200.00	200.00	Jubilee Grant		0.00	
Parish Partnership Scheme	-£10,000.00	10,000.00	PPS Scheme Car Park grant 22-23		0.00	
CIL	-£5,767.36	5,767.36	No CIL granted in 21-22		0.00	
Jubilee Fete Charity Collection	-£252.86	252.86	Jubilee fete collectin for Air Ambulance		0.00	
Farmer's Market income	-£10.00	10.00	Trial event		0.00	
Contribution	-£421.00	421.00	Churchyard Bench contribution		0.00	
SUB TOTAL		**57,818.00**			**50,432.41**	
Platinum Jubilee						
Jubilee Grant	£2,500.00		Jubilee Event paid before yr end	0.00		2,500.00
Village Fete	£1,096.35		Jubilee Event paid in 2022-23	947.65		2,044.00
SUB TOTAL				**947.65**		**4,544.00**
Playing Field & Equipment						
Playing Field grass cutting	£746.28		Itemised in 21-22, in 22-23 billed together	0.00		746.28
New Equipment	-£870.83		Picnic benches 22-23	870.83		0.00
Annual Inspection				120.00		120.00
Cleaning	£116.15		Graffiti Clean 21-22	0.00		116.15
Signs	£180.00		No signs purchased in 22-23	0.00		180.00
Play Park Repairs	£355.57		More damage in 21-22	235.56		591.13
Playing Field Gate Opening	-£185.00		Part year 21-22, full year 22-23	795.00		610.00
Playing Field Group Hall Hire	-£94.90		Cttee no meetings 22-23	124.90		30.00
Licence MHS	-£995.00		Professional fees for licence	995.00		0.00
Playing Field Car Park surface	-£48,250.00		Car park surface project	48,250.00		0.00
SUB TOTAL				**51,391.29**		**2,393.56**
Public Lighting						
Energy	£3,043.86		LED lamps use less energy	1,228.80		4,272.66
Streetlight maintenance	-£118.74		Full year 22-23, part year 21-22	474.96		356.22
SUB TOTAL				**1,703.76**		**4,628.88**

West Walton Parish Council
Variance Explanation
Year ending 31st March 2022-23

		2022-23				2021-22	
	Variance	Receipts		Payments		Receipts	Payments
Schoolhouse Project							
Fees	£1,962.50		Architecht, Building control etc	1,123.50			3,086.00
Schoolhouse garden clearance	£450.75		Garden cleared in 21-22	0.00			450.75
Schoolhouse Contractors works	-£50,900.00		Demolition and store build	50,900.00			0.00
Ramp Railings	-£349.84		Installation of railings	349.84			0.00
Insurance for Store room	-£95.50		Insurance cover for new build	95.50			0.00
Fencing	-£793.25		Fencing 22-23	793.25			0.00
SUB TOTAL				**53,262.09**			**3,536.75**
Staff							
Clerk's wages	-£121.80			5,265.40			5,143.60
PAYE	£64.00			554.00			618.00
SUB TOTAL				**5,819.40**			**5,761.60**
Street scene maintenance & furniture							
Bus shelter cleaning				75.00			75.00
Dog waste bin emptying	-£1,521.00		21-22&22-23 paid in same year	1,521.00			0.00
Litter bin emptying	-£643.74		Increased number of bins	970.98			327.24
Defibrillators	-£431.38		Batteries 22-23, pads 21-22	594.38			163.00
Litter picking	-£151.83		Extra litter pick kit	151.83			0.00
Road signage	£175.00		No spend in 22-23	0.00			175.00
Street furniture	-£1,297.61		Benches and installation	3,512.86			2,215.25
SUB TOTAL				**6,826.05**			**2,955.49**
NET TOTAL		**57,818.00**		**136,830.78**		**50,432.41**	**34,765.21**
V.A.T.				**23,243.84**			**3,023.64**
GROSS TOTAL		**57,818.00**		**160,074.62**		**50,432.41**	**37,788.85**