

ANNUAL MEETING OF ROLLESBY PARISH COUNCIL

to be held on Monday 22nd May at, Village Hall, Rollesby
at 7pm.

Dear Councillor,

Your attendance is required at the above meeting of the Parish Council. Members of the press and public are cordially invited.

Signed:

Sarah Hunt

Sarah Hunt
Parish Clerk

16th May 2023

AGENDA

- 1. Election of Chairman.**
- 2. Election of Vice-Chairman.**
- 3. Apologies and consideration of acceptance for absence.**
- 4. Members' declarations of interest and requests for dispensations.**
If you have a Disclosable Pecuniary Interest in a matter to be discussed and it relates to something on your Register of Interests form then you must declare an interest. You may not participate in discussion or vote on the matter. You have a Personal Interest in a matter to be discussed if it affects:
 - Your wellbeing or financial position
 - That of your family or close friends
 - That of a club or society in which you have a management role
 In these instances, you must declare a personal interest and may speak on the matter only if members of the public are also allowed to speak at the meeting, however you may not vote in the matter.
- 5. Minutes.**
To receive and agree minutes from Full Council Meeting held on 24th April 2023.
- 6. Public Forum**
To receive comments from members of the public on matters on the agenda.
To receive an update on the Community Woodland project.
- 5. To receive any reports:**
 - 5.1 County Councillor A Grant.
 - 5.2 District Councillors A Grant and L Mogford.
 - 5.3 Police.

6. Updates on matters not on the agenda.

To receive updates from previous meetings. No decisions may take place during this item.

- 6.1 Unpaid work team – update on scheduling and progress. Cllrs Day/Tacon.
- 6.2 Installation of EV Points. Expression of interest sent.

7. Planning.

7.1 To consider planning applications received from Great Yarmouth Borough Council/Broads Authority for consultation prior to the meeting.

- 7.1.1 06/23/0306/CD – Lodge Farm Barns, Lawns Lane, Rollesby, Great Yarmouth. Reposed discharge of conditions 3 & 4 of pp. 06/20/0689/PAD – Prior Approval – Change of use agricultural building to dwelling house – Proposed site plan including access details.

7.2 To receive notification of any decisions by Great Yarmouth Borough Council/Broads Authority.

- 7.2.1 none.

8. Administrative Matters

- 8.1 Review of standing orders and financial regulations – next meeting.
- 8.2 Review of asset register – next meeting.
- 8.3 Review of complaints procedure – next meeting.
- 8.4 Review of GDPR and and FOI policies – July meeting.
- 8.5 Review of media policies – July meeting.
- 8.6 Review of Employment policies – September meeting.
- 8.7 To consider and agree the calendar of meetings for 2023/24.
- 8.8 To consider the following resolution to enable the council to adopt the general power of competence:

The Parish Council hereby confirms it meets the eligibility criteria for adoption of a General Power of Competence as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence)(Prescribed Conditions) Order 2012. We further resolve to adopt a General Power of Competence.

To note that the S137 allowance for 2023/24 is £9.93/elector. 792 on the electoral role as at 31.3.23.

9. Finance and Governance

- 9.1 To approve payments detailed as Annex A plus any late payments received before the meeting.
- 9.2 To consider and agree Insurance Policy.
Note - BHIB quote is separate for Council and Charity.
- 9.3 To receive Internal Audit report for 2022/23 and agree any actions.
- 9.4 To receive year end AGAR and agree the following:

- 9.4.1 To RESOLVE to declare Rollesby Parish Council as an

Rollesby Parish Council, 58 Hercules Road, Hellesdon, Norwich, NR6 5HH

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exempt authority for 2022/23 and sign the Certificate of Exemption as neither the gross income or gross expenditure exceeds £25,000.

9.4.2 To RESOLVE to approve Section 1 of the AGAR the Annual Governance Statement.

9.4.3 To RESOLVE to approve Section 2 of the AGAR the Accounting Statement.

9.5 To RECEIVE the analysis of variances.

9.6 To RECEIVE the bank reconciliation as at 31.3.2023.

9.7 To NOTE the publication of rights as 5th June to 14th July 2023.

10. Correspondence

None.

11. Village Matters.

11.1 To receive any response from Caister Veterinary Practice and consider any actions with regard to Litter Bin installation including location.

12. Highways.

12.1 To receive notification from Norfolk County Councillor that the Road Safety Community Fund 2023/24 bid was successful for Project PLB079 A149 Main Road Rollesby – to receive details of the scheme.

12.2 To note the Highways Rangers are due to visit the Parish w/c June. Any issues to be passed to Clerk for reporting.

13. Matters for next Agenda and information.

Date of next meeting: Monday June 19th 2023.

Minutes of the ROLLESBY PARISH COUNCIL MEETING

held on Monday 24th April 2023 at Village Hall, Rollesby at 7pm.

Present: Cllrs J Coote, S Day, S Ridout, R Rudrum, B Sturrock, C Tacon, H Thirtle.

14 members of the public

Clerk: Mrs Sarah Hunt

1. Apologies.

None.

2. Members' declarations of interest and requests for dispensations.

None.

3. Minutes.

The minutes from Full Council Meeting held on Monday 20th March 2023 were AGREED and signed by the Chairman as a true and correct record.

4. Public Forum

To receive comments from members of the public on matters on the agenda.

5. To receive any reports:

5.1 County Councillor A Grant. Not present

5.2 District Councillors A Grant and L Mogford. Not present

5.3 Police. The next Safer Neighbourhood Priority Setting Meeting is 7pm on Thursday 8th June at Scratby Village hall, Beach Road, Scratby, Great Yarmouth, NR29 3AJ.

6. Updates on matters not on the agenda.

To receive updates from previous meetings. No decisions may take place during this item.

6.1 Bus Shelter update – Cllr Ridout. The Council has received agreement for 50/50 Funding for the second bus shelter install in addition to £1,000 from the County Councillor allowance from Andy Grant. The next stage will be to liaise with the County Council Highways officer to agree the final positions. Quotations are already obtained from Norse for the base and Macemain for a bus shelter to match the one installed last year. It is hoped that the installation will commence in June.

6.2 The rolling churchyard contract has been confirmed at the same price as last year for 10 cuts.

7. Planning.

7.1 To consider planning applications received from Great Yarmouth Borough Council/Broads Authority for consultation prior to the meeting.

7.1.1. 06/23/1247/TRE – Holly Farm, Low Rd, Rollesby, Great Yarmouth. Proposed works to Holly trees (TPO 1, 2017); T1 – Reduce crown by approx. 2m (20-25%); T2 – Reduce canopy by approx. 2m; T3 – Reduce crown by approx. 1.5-2m (15%). No comment to be made.

7.2 To receive notification of any decisions by Great Yarmouth Borough Council/Broads Authority.

7.2.1 BA/2023/0080/TPOA – The Retreat, Main Road, Rollesby. T1: Oak

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– Clean out the crown of all deadwood, crossing and suppressed branches. Reduce dead branch tips back to live growth points. T2: Oak – Clean out the crown of all deadwood, crossing and suppressed branches. T3: Oak – Clean out the crown of all deadwood, Crossing and suppressed branches. T4: Oak – Reduce lower lateral limb to the northeast with old hazard beam crack by 4m to natural growth points. Reduce overall canopy tips by 2m to natural growth points to leave a crown spread of N-7m, S-9m, E-8m, W-6.5m and a tree height of 23m. Clean out the remaining crown of all deadwood, crossing and suppressed branches. NO OBJECTION. NOTED.

8. Administrative Matters

8.1 NOTED the letting of allotment 17B to Mr Shaun Day. No deposit taken as tenant is clearing allotment.

9. Finance and Governance

9.1 To approve payments detailed plus any late payments received before the meeting.

Sarah Hunt– Charles Arnold Baker	£68.87		£68.87*
Sarah Hunt – Flagpole and flags	£407.84	£81.57	£489.41*
NALC Website Hosting (£105/annum if membership not renewed)	£105.00		£105.00
Salary costs	£666.60		£666.60
Vodafone top up – refund clerk	£ 10.00		£ 10.00
Community Action Norfolk – see 9.4	£ 20.00		£ 20.00

*Previously paid for reporting purposes only.

It was RESOLVED to make payments subject to the following:

NALC – membership not to be renewed, £105.00 to be paid for website hosting.

That the costs of the flagpole erection were APPROVED to enable installation prior to the coronation.

PROPOSED Cllr Sturrock, seconded Cllr Day.

9.2 Unpaid work team. It was RESOLVED subject to agreement of the landowner (Norfolk County Council) that the sum of £450.00 be AGREED. PROPOSED Cllr S Day, seconded Cllr R Rudrum.

9.3 NOTED receipt from GYBC of £7,950.00. 50% of precept and concurrent functions grant.

9.4 It was RESOLVED to continue membership of CAN (Community Action Norfolk) - £20/bronze. PROPOSED Cllr B Sturrock, seconded Cllr Rudrum.

9.5 NOTED that the Parish Fund money will be repaid to the Parish Council on 1st August 2023 prior to being invested in the name of the Charity. Notice has been given to the 120 day account with Hampshire Bank Balance at 25th October 2022 £89,723.34.

10. Correspondence

Email	NALC	DLUHC Infrastructure Levy consultation	No response.
		response.	

11. Village Matters.

11.1 Noted that to date there has been no response from Caister Veterinary Practice and consider any actions with regard to Litter Bin installation including

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location. Next meeting.

- 11.2 The meeting received an update on the condition of the wooden commemorative bench. It was AGREED for Cllr Day to undertake work Winter 2023/24, Parish Council to provide materials.
- 11.3 The Annual meeting received an update following a meeting to consider a community woodland. It was AGREED those comments be reproduced: The first meeting on 14th April saw 29 people in attendance with many others sending apologies and indicating their willingness to be involved. The meeting was very positive with one acre of land being offered from Glenda Tooke for the sum of £1.00. There is a good committee to carry this forwards – Jodi Coote will report back to the Parish Council on behalf of the group. There is a long way to go, fundraising is already taking place and it is recognised that this will not be a cheap operation. Parishioners have offered their expertise with regard to the charity status and bid funding.
- 11.4 It was AGREED to ask for an assessment for the Pavilion for the Norfolk County Council EV Charging Point scheme 'Plug in Norfolk'. PROPOSED Cllr Thirtle, seconded Cllr Sturrock.
- 11.5 The meeting RECEIVED notice from Broads Angling Services Group that they are rescinding the agreement to lease the fishing platforms at Rollesby Broad and decide any necessary action. It was AGREED to ask Norfolk Wildlife Trust to undertake the necessary works to the steps as offered. PROPOSED Cllr Day, seconded Cllr Thirtle.
- 11.6 S106. The meeting AGREED to put forwards the MUGA end goal project at the sum of £8,800 by way of application to the S106 fund. The Council to OPPOSE the retention of 40% of available S106 money for maintenance. PROPOSED Cllr B Sturrock, seconded Cllr S Day.

12. Highways.

- 12.1 To receive notification from Norfolk County Councillor that the Road Safety Community Fund 2023/24 bid was successful for Project PLB079 A149 Main Road Rollesby – Speed Limit extension and gateway.
- 12.2 It was RESOLVED to agree the quotation from Highways for 2 No. 'pedestrians in the road' signs for Court Road utilizing existing Highways furniture - £205.00. PROPOSED Cllr Thirtle, seconded Cllr Day.
- 12.3 The response from Highways regarding lowering of the speed limit on Court Road and Back Lane was RECEIVED. To be displayed on the noticeboard.
- 12.4 NOTED that the Ormesby sign directing traffic through Court Road has been assessed by Highways and turned this to align with 'Somerton' and 'Martham' and direct traffic to the A149.

13. Matters for next Agenda and information.

Date of next meeting: Monday 22nd May – Annual Parish Council Meeting.

Insurance renewal quotations.

To note the village event held on Saturday 6th May for the Kings Coronation Party - £5.00 refundable ticket at Village hall – band, hog roast, 100 capacity.

To note the WI held afternoon Tea on Sunday 7th May in the Village Hall.

Pavilion Car Park – S Day

There being no further business the meeting closed at 7.55pm.

ROLLESBY PARISH COUNCIL

MEETING DATES 2023

Any items for the agenda, correspondence or invoices for payment must be received by the clerk before the cut-off date for inclusion in the meeting

DATE OF MEETING	CUT OFF DATE
Monday 22 May 2023 ANNUAL MEETING	Wednesday 10 May 2023
Monday 19 June 2023	Wednesday 7 June 2023
Monday 17 July 2023	Wednesday 5 July 2023
August	No meeting
Monday 18 September 2023	Wednesday 6 September 2023
Monday 16 October 2023	Wednesday 4 October 2023
Monday 20 November 2023	Wednesday 8 November 2023
Monday 4 December 2023	Wednesday 22 November 2023
Monday 15 January 2024	Wednesday 3 rd January 2024
Monday 19 February 2024	Wednesday 7 th February 2024
Monday 18 th March 2024	Wednesday 6 th March 2024
Monday 15 th April 2024 (+ Parish meeting)	Wednesday 4 th April 2024
Monday 20 th May 2024 ANNUAL MTG	Wednesday 8 th May 2024

Parish Council meetings are held at 7pm in the Village Hall, please check the agenda for details

Members of the public are very welcome to attend

There is the opportunity at each meeting for members of the public to ask questions.

Parish Clerk, 58 Hercules Road,
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Rollesby Parish Council

Internal Audit Report
Financial Year 2022/23

Prepared by Sonya Blythe
29 April 2023

I have completed an internal audit of the accounts for Rollesby 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?	Minutes do not record regular updates
Standing Orders, Financial Regulations and payment controls	Has the council formally adopted Standing Orders and Financial Regulations?	Yes
	Date Standing Orders last reviewed	Yes – March 2023, per minutes – public contract amounts need updating
	Date Financial Regulations last reviewed	Yes, March 2023 per minutes
	Has a Responsible finance officer been appointed with specific duties?	Clerk is RFO
	Are payments in the cashbook supported by purchase orders, invoices, authorised and minuted?	Yes – record from invoice – cashbook – minutes – bank statement tally
	Has VAT on payments been identified, recorded and reclaimed?	Submission made to 31 March 2023 in April. Payment from HMRC received June 2022 for previous year (Lloyds)
	Is s137 expenditure separately recorded and within statutory limits?	GPOC in place for ongoing projects S137 column on 23/24 budget
Have S137 payments been approved and included in the minutes as such?	N/A	
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?	General risk assessment- July 22 Financial risk assessment March 23

Internal control	Test	Observations
	Is insurance cover appropriate and adequate?	Asset checks - Last section of Risk Assessment reads: "Risk assessment of Parish Council assets and liabilities carried out - see attached". No attachment but assume completed as stated. Amounts seem adequate
	Are internal financial controls documented and regularly reviewed?	Yes – last checked by Council March 23
Budgetary controls	Has the council prepared an annual budget in support of its precept and has this been minuted as being approved?	Yes, Nov 21 minutes for 22/23- Precept minuted as £10,000. Concurrent Functions minuted to stay same (£3400 per budget document)
	Has the precept been calculated from the budget and been approved?	Yes, budget document online
	Does the budget include an actual completed year?	Yes
	Is actual expenditure against budget regularly reported to the council?	Balance and reconciliation recorded in March 23 minutes. Regular updates and spend against budget not minuted.
	Are there any significant unexplained variances from budget?	No spend against budget document
Income controls	Is income properly recorded and promptly banked?	Yes
	Does the precept recorded agree to the Council Tax authority's notification?	GYBC remittance £13741 Precept £10,000 Concurrent functions £3400 £341 Council tax support grant (per precept request form)
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

Internal control	Test	Observations
	Is petty cash reimbursement carried out regularly?	N/A
Payroll controls	Do all employees have contracts of employment with clear terms and conditions?	Previous Clerk – no Current Clerk – yes, NALC contract in place
	Do salaries paid agree with those approved by the council?	Yes, payslips agree with minutes
Asset controls	Are salaries above the National Living Wage/Minimum Wage?	Yes
	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?	Pension and NIC records seen. BACS payments made to HMRC
	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?	Agreed by Council March 23
	Do asset insurance valuations agree with those in the asset register?	Individual assets not listed in schedule, but overall amounts seems adequate
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?	No records in minutes until March 23 (other than year-end accounts July 22)
	Are there any unexplained balancing entries in any reconciliation?	Not unexplained
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?	Unity statement 7443.27 Lloyds statement £2937.23 = £10380.50 Cashbook £10380.50
	Has a year-end bank reconciliation been undertaken?	Yes £10380.50

Internal control	Test	Observations
Procedural	Is there an audit trail from underlying financial records to the accounts?	Yes – record from invoice – cashbook – minutes – bank statement tally
	Is eligibility for the General Power of Competence properly evidenced?	Yes – Oct 19 minutes
	Have points raised on the last Internal Audit report been considered by council and actioned?	Minor corrections to spreadsheet calculations made. £50 payment to Citizen Advice missed from payments. Yes – added to 22/23 cashbook.
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, payments listed in minutes
	Electors' rights advertised on website?	No – dates in June minutes but were added late to website
	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 asset list including land uploaded
Allotments only only	Has a list of allotment holders with amounts paid to Council been submitted?	Names included in cashbook, receipts tab
	Have fees for the allotments been reviewed and agreed by Council?	Yes – October 22 minutes

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.

- I have confirmed that your Financial Regulations 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:

1. The 2020 updates to contract amounts in your Standing Orders have not been made. I recommend these are updated when you next review the Standing Orders.
2. Council do not seem to have received regular bank reconciliations or spend against budget reports. Without these it is difficult for Councillors to monitor the accounts. These reports should be added to your agendas as a regular occurrence. In addition a designated Councillor should check the bank statements regularly to ensure they tally with the reports. Without this regular monitoring I am unable to tick Box I of the Internal Audit report.
3. I understand that although the dates of Elector Rights were recorded in the minutes, they were not advertised on the website within the required time period. I am therefore unable to tick Box M.

Kind regards

Sonya

Sonya Blythe
Internal auditor

Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2022/23**, page 4
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

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 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- 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.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
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', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

**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*

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.

ROLLESBY 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: **£23,331** R AMOUNT £00,000

Total annual gross expenditure for the authority 2022/23: **£21,007** R AMOUNT £00,000

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 **£200 +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:	DD/MM/YYYY
SIGNATURE REQUIRED	DD/MM/YYYY		
Signed by Chairman	Date	as recorded in minute reference:	MINUTE REFERENCE
SIGNATURE REQUIRED	DD/MM/YYYY		

Generic email address of Authority	Telephone number
rollesbypc@outlook.com OWNED GENERIC EMAIL ADDRESS	07340028540 NUMBER

*Published web address

<https://rollesbypc.norfolkparishes.gov.uk/> PUBLISHED WEBSITE/WEBPAGE ADDRESS

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.

Annual Internal Audit Report 2022/23

ROLLESBY PARISH COUNCIL

<https://rollesbypc.norfolkparishes.gov.uk/> ABLE WEBSITE/WEBPAGE ADDRESS

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)	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

29/4/23 4/5/23

Name of person who carried out the internal audit

S. BURTON

Signature of person who carried out the internal audit

S. Burton

Date 4/5/23

*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).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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://rollesbypc.norfolkparishes.gov.uk/> PUBLISHED WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

ROLLESBY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	4,839	8,056	<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	8,500	10,000	<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	6,396	13,331	<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	4,184	4,499	<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	7,495	16,508	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	8,056	10,380	<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	8,056	10,380	<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	12,961	19,024	<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 do not include any Trust transactions.</i>

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

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

SIGNATURE REQUIRED

DD/MM/YYYY

Date

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

ROLLESBY PARISH COUNCIL
Bank Reconciliation
Financial Year ended 31 March 2023

	£	£
Balance as per bank statement at 1/4/22		
Unity Bank Acc. (20435435) 1/4/22	£6,365.06	
Current Account (Lloyds 00207289) 1/4/22	£1,959.23	
Deposit Account (closed)	£0.00	
		£8,324.29
Minus uncashed cheque	£268.46	
		£8,055.83 AGAR
add receipts	£23,331.46	
minus expenditure	£21,006.79	
Cash Book - reconcile to 31/3/23		£10,380.50 £10,648.96
Unity Bank Acc. 20435435	£7,443.27	
Current Account (Lloyds 00207289)	£2,937.23	
Deposit Account (closed)	£0.00	
		£10,380.50

Prepared by:

Sarah Hunt Responsible Financial Officer
20th April 2023