

Annual Governance and Accountability Return 2022/23 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - **The Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

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

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

Publication Requirements

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

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including 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 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?	✓	
	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 2022/23

Porringland Parish Council

www.poringlandparishcouncil.gov.uk

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No*	Not applicable

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

Date(s) internal audit undertaken

26/01/2023

05/05/2023

DD/MM/YYYY

Name of person who carried out the internal audit

SF Christopher for Auditing Solutions Ltd

Signature of person who carried out the internal audit

SF Christopher

Date

05/05/2023

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

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

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Poringland Parish Council

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

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

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

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

10/05/2023

and recorded as minute reference:

10.d.ii

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

Chairman

Clerk

[Signature] REQUIRED

[Signature] REQUIRED

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Section 2 – Accounting Statements 2022/23 for

Porringland Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	1,111,672	1,053,678	<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	179,363	195,450	<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	204,803	130,749	<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	161,781	178,084	<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	8,713	8,713	<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	271,666	337,049	<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	1,053,678	856,031	<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	1,056,512	866,298	<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	1,977,406	2,110,773	<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	44,554	38,031	<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

 REQUIRED

Date

10/05/2023

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

10/05/2023

as recorded in minute reference:

10.d.iii RENDR

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

 REQUIRED

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

In respect of

Poringland Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DDMM/YYYY

Poringland Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2023

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2023	Unity Trust	235,322.87
31/03/2023	CCLA - **01PC	40,000.00
31/03/2023	Cambridge & Counties - **7341	79,761.00
31/03/2023	Charity Bank - **1179	87,145.38
31/03/2023	Hampshire Trust 1yr - *7718	20,000.00
31/03/2023	Hodge Bank Bond 1 - **4700	22,000.00
31/03/2023	Nationwide Instant Acc - *0600	122,594.35
31/03/2023	Santander Bond 1 - **2224	61,245.84
31/03/2023	United Trust - **6772	50,000.00
31/03/2023	Unity Trust Deposit - **0981	147,813.33
31/03/2023	Multipay Card	0.00
31/03/2023	Petty Cash	0.00

865,882.77

Other Cash & Bank Balances

450.00

866,332.77

Unpresented Payments

34.79

Closing Balance

866,297.98

All Cash & Bank Accounts

1	Current	235,288.08
2	Bonds & Savings	630,559.90
3	MultiPay Card	0.00
4	Petty Cash	0.00
	Other Cash & Bank Balances	450.00
	Total Cash & Bank Balances	866,297.98



Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Porringland Parish Council

County area (local councils and parish meetings only):

Norfolk

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		856,031
Deduct: Debtors (enter these as negative numbers)		
Debtors	(10,007)	
VAT Control Account	(7,157)	
Stock	(1,685)	
Bar & Café Float	(450)	
Current Account & Bonds & Savings	(865,848)	
	<u>(885,147)</u>	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Norfolk Parish Training & Support - 23/24 Annual Subscription	(535)	
Zurich Insurance - 23/24 Annual Policy	(4,590)	
SNDC - 23/24 Non Domestic Rates	(600)	
Total Energies - Gas Bill due to the paid by WHMPFT	(6,797)	
Consumables purchased for Coronation Event to be held on 7th May 23	(377)	
	<u>(12,899)</u>	
Total deductions		<u>(898,046)</u>
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors	27,465	
PKF - 22/23 External Audit Fee	1,600	
Anditing Solutions Ltd - Internal Audit Fee	600	
ESPO - Gas Bill for March 2023	261	
Winkworths - Fireworks Event Advertising Income	(245)	
	<u>29,681</u>	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
SNDC - 23/24 Verge Cutting Delegation Income	5,399	
SNDC - Coronation Grant	200	
Summer Fayre (June 23) Stall Holder Fees	1,013	
Hirer's Fee (Paid) April 2023 and beyond	5,722	
	<u>12,334</u>	
Total additions		<u>42,015</u>
Box 8: Total cash and short term investments		<u><u>-</u></u>



Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and

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);
- Now 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	1,111,672	1,053,678					
2 Precept or Rates and Levies	178,363	185,450	16,087	8.97%	NO		
3 Total Other Receipts	204,803	136,749	-74,054	36.16%	YES		In 2021/22 two long term investments matured moving them from the Asset Register and therefore recognising them as income in March 2022: Hodge Bank 2yr Bond - £55,000 Hampshire trust 5yr Bond - £20,000 TOTAL = £75,000
4 Staff Costs	161,781	178,084	16,303	10.08%	NO		
5 Loan Interest/Capital Repayment	8,713	8,713	0	0.00%	NO		
6 All Other Payments	271,668	337,049	65,383	24.07%	YES		Long Term Investment of £110,000 with Hampshire Trust made in July 2022 expensed from the accounts to be added to asset register. Increased salary expenses of £16,303 relating to the increase in the living wage, and increase in NJC hourly rate. Additionally expenses were also incurred with an overlap (handover) in contracts between the newly appointed Parish Clerk and the Locum Clerk. Additional £3,000 spent in year on IT software (purchase ledger software, email hosting and HR/Payroll software). Increase in training of £1,307 relating to new employees and the Assistant Clerk undertaking the CiLCA qualification. Increased cost in general admin including insurance, stationery and phone and broadband totalling £1,922 Kitchen refurbishment in 2022 at a total cost of £18,925 Second office refit in 2023 at a total cost of £13,235 Community centre gas and electricity costs have risen in 2022/23 by £6,917 Increased maintenance & cleaning costs on the community centre of £4,863 Unexpected tree work undertaken at the Burial Ground of £2,250 Unexpected pond maintenance undertaken in 2022 not conducted in the previous year totalling £1,080 Playing Field Pavilion gas and electricity costs have risen in 2022/23 by £2,377 Legal expenses relating to a lease for the bowls club to the men's shed £1,372 Unexpected maintenance work at the pavilion and playing field totalling £2,575 (tree work and replacement fence, replacement water heater, & gutter repairs) Replacement of defib batteries of £1,208 2021/22 committed sums figure included £190,000 land purchased by the council TOTAL £57,334
7 Balances Carried Forward	1,053,678	856,031					VARIANCE EXPLANATION NOT REQUIRED

EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	YES	1,056,512	86,206	YES	133,367	6.74%	<p>Long Term 3yr Investment of £110,000 made in July 2022 added to asset register.</p> <p>Other additions to the Asset Register:</p> <p>Parish Noticeboard - £1,828</p> <p>Waste Bin - £494</p> <p>Glass Washer - £2,100</p> <p>Dish Washer - £2,100</p> <p>Stainless Steel Kitchen - £9,850</p> <p>2 x Water Heaters - £471.57</p> <p>Storage Container - £3,750</p> <p>Dog Waste Signs - £647</p> <p>Queen's Memorial Bench - £550</p> <p>Replacement Swings - £433</p> <p>Memorial Bench - £520</p> <p>Hedge Trimmer & Battery - £624</p> <p>TOTAL = £133,366</p>
8 Total Cash and Short Term Investments		1,056,512	86,206				
9 Total Fixed Assets plus Other Long Term Investments and Assets		1,977,406	2,110,773		133,367	6.74%	
10 Total Borrowings		44,554	16,031		-6,523	14.64%	NO

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

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

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Devlin Drive Commuted Sum	32,399		Committed from Norfolk Homes for the 10 year maintenance contract of the Devlin Drive open space and play area, including replacement of equipment as required. Also used for maintenance of a small area of grass in Blackthorn Way. Originally received in 2012.
Mulberry Close Commuted Sum	22,248		Committed from Norfolk Homes for the renewal of play equipment at the Mulberry Village Green and grounds maintenance of the same space. Originally received in 2011.
Trafalgar Square Commuted Sum	41,877		Committed from Norfolk Homes for the 10 year maintenance contract of the Trafalgar Square open space and play area, including replacement of equipment as required. Originally received in 2013.
Rosebury Park Commuted Sum	93,427		Committed from Norfolk Homes for the 10 year maintenance contract of the Rosebery Park open space and play area, including replacement of equipment as required. Originally received in 2019.
Bus Shelters Commuted Sum	30,788		Committed from David Wilson Homes for 30 year maintenance of the bus shelters on Norwich Road. Originally received in 2016.
Community Woodland Commuted Sum	13,692		Committed from Norfolk Homes for the maintenance of the community woodland and associated northern and southern lagoons (gifted from Norfolk Homes. Originally received in 2020).
Parish Dog Bins Ear Marked Reserves	6,000		Committed from David Wilson Homes for the maintenance and repair (including emptying) of 2 dog bins installed by the developer. Originally received in 2020, 2021 & 2022.
Community Land Commuted Sum	217,064		Committed from Norfolk Homes for open space under area A and area D s106 agreements. Originally received in 2021.
Potter Way Commuted Sum	55,262		Committed from Norfolk Homes for the Potters Way Play Area under the s106 agreement. Originally received in 2021.
The Ridings Small Areas Commuted Sum	23,934		Committed from Norfolk Homes for the small areas of land around The Ridings under the s106 agreement (under various remaining open space areas). Originally received in 2021.
Land Adjacent to the Royal Oak Commuted Sum	15,563		Committed from Norfolk Homes for the land adjacent to The Royal Oak under the s106 agreement (under 'informal open space'). Originally received in 2021.
Community Infrastructure Levy	51,200		Compulsory contribution paid by developers whose planning applications were approved after 24 th February 2014, and that meet set criteria. 15% of the monies due are paid to the Parish Council and must be spend on infrastructure projects.
Open Spaces Ear Marked Reserves	31,000		This is a fund that the Council is building up ahead of various S106 open spaces commuted sums finishing, and the financial responsibility being placed on the precept. The Parish Council's earmarked reserve will ensure that there isn't a sudden increase in Council Tax to cover this.
Community Land Ear Marked Reserves	26,075		This fund will assist the Community Land Project site with matters such as planning, landscaping and maintenance.
The Six Administrator Ear Marked Reserves	354		As the largest Council in the Strategic Six Group, Poringland Parish Council holds and administers the fund which pays the Clerk to the Strategic Six Group.
Just Giving Ear Marked Reserves	4,267	665,130	Funds raised for those affected by the Poringland fires in 2022 – this amount should be fully distributed by the end of 2023.
General reserve	186,634	186,634	
Total reserves (must agree to Box 7)		851,764	

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Poringland Parish Council**

County Area (local councils and parish meetings only): **Norfolk**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on MONDAY 5th June 2023

and ending on FRIDAY 14th JULY 2023

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2023 (i.e. Monday 3 July – Friday 14 July).

Signed:

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Role: CLERK & RFO

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.