



Watton Town Council

Wayland Hall, Middle Street, Watton, Thetford, Norfolk IP25 6AG
Telephone: 01953 881007 Website: www.wattontowncouncil.gov.uk
Town Clerk: Mrs Jane Scarrott clerk@wattontowncouncil.gov.uk

Councillors: You are hereby summoned to attend the Town Council meeting to be held in the Council Chamber, Wayland Hall on Tuesday 10th June 2025 at 7.00pm for the purpose of transacting the following business.

Jane Scarrott – Town Clerk

4th June 2025

1. To receive and accept apologies for absence
2. To note Declaration of Members personal, prejudicial and disclosable pecuniary interests in respect of items on the agenda
3. MINUTES
 - 3.1 To confirm that the minutes of the meeting held on 27.05.2025 are a true and accurate record
 - 3.2 To receive an update on items from the previous meeting if not agenda items for this meeting
4. TO RECEIVE REPORTS
 - 4.1 Chairman's Report
 - 4.2 Vice Chairman's Report
 - 4.3 Clerk's Report
 - 4.4 Reports from Lead Councillors
5. PUBLIC PARTICIPATION
6. Update on Devolution and Local Government Reorganisation
7. To accept the Risk Management Plan as presented
8. FINANCE
 - 8.1 To accept the accounts for the year ending March 31st 2025 (App 1)
 - 8.2 To receive the Internal Auditors Report for 24/25 (App 2)
 - 8.3 To approve and sign the Annual Governance Statement 2024/25 (AGAR page 4)
 - 8.4 To approve and sign the Accounting Statements for the financial year ending 31.03.25 (AGAR page 5)
9. To consider the Watton Town Delivery Plan and inform Breckland Council of "quick fixes" from the Plan which might be taken forward at this time
10. To agree Councillor to join the Board of Trustees for Stevens Almshouses Charity
11. To agree that Watton hosts the Town Criers Guild British Championships in 2026
12. PLANNING - To consult on planning applications received since the last meeting

12.1	PL/2025/0666/TRE	Beech - B1 - Reduce crown by 30% only, has outgrown its situation and is overhanging, and overshadowing the owners property and the Church next door. The tree is currently around 20m and after reduction will be around 17-18m	Dereham Road Watton. IP25 6ER	https://publicportal.breckland.gov.uk/planning/index.html?fa=getApplication&id=197709
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Item 3.1

Minutes of the meeting of Watton Town Council held on

Tuesday 27th May 2025 at 7.00pm in the Council Chamber at Wayland Hall

Councillors Present: - Gillian Tarrant – Vice Chairman, Tina Cruz, Stan Hebborn, Sue Hebborn, Tomos Hutchings, Tina Kiddell, Graham Martin.

Officer present: Jane Scarrott Clerk

4 members of the public present

Prior to the meeting a presentation about the Safer Street Wardens Scheme was given by Breckland District Council.

1. APOLOGIES FOR ABSENCE RECEIVED AND ACCEPTED from

Keith Gilbert and Keith Prince

District Councillor/County Councillor Claire Bowes sent notice that she could not attend the meeting.

2. DECLARATIONS OF INTEREST MADE:

Stan and Sue Hebborn declared an interest in item 7 as they are part of the band engaged by the Watton Carnival Committee.

3. MINUTES

3.1 The Minutes of the meeting held on May 13th 2025 were accepted as a true record.

3.2 Updates from items raised at the meeting on May 13th 2025 not agenda items for this meeting:

- The commissioned Structural Report of the Clock Tower has been received and passed to the builders. Now awaiting a date when works will commence.
- Casual Vacancies - The period during which electors might request an election to fill the two casual vacancies on Watton Town Council has now elapsed. No requests were received, therefore the Council has advertised the vacancies which can now be filled by co-option. The closing date for receipt of applications has been set for June 16th.
- The reviewed Museum4Watton lease for part of Wayland Hall has been signed.

4. REPORTS

- Chairman's Report

The Chairman has attended:

- An interview with a press reporter on May 14th. Cllrs Stan Hebborn and Tina Kiddell were also present plus Sandra Dingle from the Watton Ladies Group. The aim of the interview was to promote positive images of Watton – "Wonderful Watton".
The published article in the Eastern Daily Press on May 17th was positive.
- Norfolk County Council Information Session on Local Government Re-organisation and Devolution 15th May
- Charlotte Harvey Trust Fun Day on May 27th.

The Chairman asked that any agenda items for the Full Town Council Meetings should be received in writing by the Office no later than the Tuesday of the week prior to the meeting.

- **Vice-Chairman's Report**

The Vice-Chairman submitted a written report prior to the meeting which had been circulated to Councillors.

- **District Councillor's Report**

Reports from District Councillors Claire Bowes and Tina Kiddell had been forwarded to Town Councillors prior to the meeting.

- **County Councillors Report**

Written report received from County Councillor Claire Bowes was forwarded to Councillors prior to the meeting.

Claire Bowes will be asked again to supply her report 24 hours before the meeting.

- **Clerks Report** as presented in the agenda pack with verbal update given: Claire Burton, Breckland Council Placemaking and Partnerships Manged, visited the Office on 27.05.25. Claire will look into the issues with the flags furling around the poles in the High Street and her team is investigating why the promised additional street light along Church Walk has not materialised. There is a pole in place but no light head on the pole.

Claire also suggested that the Town Council should remind itself of the Watton Town Delivery Plan and feed ideas for any quick wins listed in the Plan back to her.

This matter will be an agenda item for the next Town Council Meeting.

- **Lead Councillors Report**

Allotments Lead Councillor Don Saunders informed those present that a successful meeting had been held with some of the allotment holders from the Thetford Road site. Good discussion resulted in agreement to keep gates locked and that the allotment holders will manage the unofficial entry point from Jubilee Garden by blocking the current gap in the fence and putting in a proper gate. Another meeting will be held in six months time.

5. WORKS IN PROGRESS

Cllrs had been sent the Council Resolution List which the Office looked at together with the Works in Progress List.

It was agreed Cllr Martin would take the old Christmas Lights to the local scrapyard with any money received to go back into general funds.

It was also agreed the Office will make the suggested amendments to the Work in Progress List which can then be ratified at a future meeting.

6. NO PUBLIC PARTICIPATION

Members of the Watton Carnival Committee were present to speak about the grant request submitted.

7. GRANT APPLICATION

It was resolved to grant £1000 to the Watton Carnival Committee.

Some debate took place regarding the fact that the Carnival is no longer held in Watton High Street. It was hoped the Town Council might be able to support the Carnival Committee more in future years.

8. FINANCE

8.1 Payments for May 2025 were approved for payment as on the list presented prior to the meeting with the addition of £1602 plus VAT to replace the assembly joint of the basket swing at Lovell Gardens Play Area and payment of the money received to the 2024/25 Mayors Charities.

8.2 The draft minutes from the Finance Committee held on 16.05.25 were noted.

8.3 Recommendations from the Finance Committee

- i **It was resolved** that the former Chairman and the Clerk will continue discussions with Breckland Council regarding the possible lease of the Breckland owned town car parks to the Town Council. Currently new Heads of Terms are awaited.

It was noted that Councillors are in favour of s106 funding of £80,000 being granted to Watton Sports Association towards resurfacing of the Hockey Pitch.

9. UPDATE ON DEVOLUTION AND LOCAL GOVERNMENT RE-ORGANISATION

Copies of slides from the Norfolk County Council presentation which the Chairman, Clerk and Deputy Clerk attended on May 15th, have been shared with Cllrs.

10. STANDING ORDERS AND FINANCIAL REGULATIONS

It was resolved that the suggested updates should be made to Standing Orders and Financial Regulations to recognise the Procurement Act 2023 and Procurement Regulation 2024.

10.1 PROPOSALS FROM THE CHAIRMAN

Following an objection raised at the Annual Meeting on the Council regarding the nomination of the Vice-Chairman a request was made for this matter to be an agenda item at this meeting.

Cllr Stan Hebborn spoke on this and noted that there is nothing in the Council's Standing Orders that prohibits the Chairman from nominating the Vice-Chairman. It has been a long-standing and accepted practice that this happens.

It was acknowledged that Standing Orders do not need any amendment to clarify this practice.

11. RISK MANAGEMENT PLAN

Some updating of the Risk Management Plan will be undertaken and the document will then be brought back to Full Council for acceptance of the amendments.

12. INSURANCE

It was resolved that the Office should renew the insurance provision following review of the schedule. If a considerable saving can be made to undertake a three year agreement with the current provider this would be accepted.

13. VJ DAY EVENT

A request has been made to include the British Legion in any VJ Day commemorations.

The proposed plan for VJ Day is that the beacon should be lit at Loch Neaton

It was suggested a meeting is needed with representatives from the Loch and the British Legion so plans can be formalised.

14 PLANNING

Planning applications received for consultation:

14.1 PL/2025/0366/FMIN- Demolition of existing bungalow and development of single storey annexed building for existing care home and erection of new porch for existing care home 255 Lovell Gardens, Watton

It was agreed to support the representations made by Watton & Saham Flood Action Group.

15. No resolution passed to exclude the public and press as not needed!

Item 3.2 Update from the meeting held 27.05.25

Agenda Item No.	
3.2	To date (04.06.25) two co-option applications for the two casual vacancies on the Town Council has been received.
10.	Standing orders and Financial Regs have been updated and uploaded to the Town Council website.
11.	Risk Management Plan is an agenda item for 10.06.25
12.	The Town Council insurance has been renewed for another year with the same provider.
13	EMO to organise V J Day meeting w/c commencing 16 th June when she returns from leave

Item 4.3 Clerks Report

Internal Audit

The Internal Audit visited Wayland Hall on 02.06.25. His report is presented with the agenda pack.

Wayland Hall

It is believed a new crack has appeared in the north end wall of the Council Chamber below the window but extending into the window frame. We are booking the structural engineer we have previously engaged to check this out.

Item 6

E-mail received from Breckland Council 03.06.25 passed to Cllrs.

The poster supplied links to the *Future East* website, which provides information and includes a public survey on local services and priorities. Cllrs are encouraged to undertake the survey: www.future-east.co.uk

Item 7

Watton Town Council Risk Management Plan

Reviewed by Full Council 10.06.25

FINANCIAL AND MANAGEMENT				
Topic	Risk	H/M/L	Management/control of risk	Notes
Business Continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	L	Business Continuity Plan in place	Electronic storage of records backed up by Microsoft 365.
Precept	Adequacy of precept	L	<p>The Town Council has formed a Finance Committee which regularly meets prior to the end of the month Town Council meeting. The Committee receives budget update information which is relayed to the Full Council both in the Committee minutes and verbally at Full Council meetings.</p> <p>The precept is an agenda item at both Committee and Full Council from October. At the Precept setting meetings the Council receives a budget update report, including actual position and projected position to the end of the financial year and indicative figures or costings obtained by the Clerk.</p> <p>With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings. Expected income offsets the total need with the resultant figure resolved to be the precept amount to be requested via the District Council. This figure is submitted by the Clerk to the District Council. The Clerk informs Council when the monies are received (approx May and September).</p>	<p>Existing procedure considered adequate and appropriate.</p> <p>Financial Regulations reviewed 27.05.25</p>
	Requirements not submitted to District Council	L		
	Amount not received by District Council	L		

Sjs2505 1

Financial Records	Inadequate records Financial irregularities	L L	<p>The Council has Financial Regulations which set out the requirements for record keeping and financial monitoring.</p> <p>Scribe software used. Backed up "in the cloud".</p>	Financial Regulations are reviewed annually and when necessary – see above.
Bank and Banking	Inadequate checks Bank mistakes Loss Charges	L L L L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts.	Bank account established with Unity Bank Oct. 2018. Review the Financial Regulations and bank signatory list when necessary, especially after an AGM and an election. Bank statements monitored monthly and Bank Rec. presented to Finance Committee.
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. Cash received is banked promptly. No petty cash held.	Fundraising events may result in cash held – procedures for handling large amounts of cash needs recording.
Reporting and Auditing	Information communication Compliance	L M	<p>Monitoring information is produced at Finance Committee meetings and considered and approved at Council meetings. This includes bank reconciliation, budget update, and a breakdown of receipts and payments balanced against the bank.</p> <p>Council regularly audits internally to comply with the Fidelity Guarantee.</p>	<p>Existing communication procedures to be extended, including publishing more information on the TC website.</p> <p>Council should annually appoint a Councillor Auditor (DS) for Fidelity Compliance.</p>
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing	L L	<p>The Council has Financial Regulations which set out the requirements.</p> <p>Those who are bank signatories should check each invoice against the electronic payment</p>	Existing procedure requires two signatories to set up and confirm BACS payments. Payments are sent to 2 Councillors (TK and KG)

Sjs2505 2

	Cheque payable incorrect	L	list. Council approves the list of requests for payment at the end of the month TC meeting. Invoices for approved payments are checked and signed by the Clerk and Deputy Clerk or Councillors who are bank signatories	to check invoices against payments made.
	Loss of stock	L	Councillors are also presented with a list of regular payees annually.	
	Unpaid invoices	L	The Council has minimal stocks, these are checked and monitored by the Clerk. Unpaid invoices to the Council or services are pursued and where possible, payment is obtained in advance.	
Grants and support - payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval which is minuted and listed accordingly. Grant Policy in place.	Grant procedure And Donations Policy reviewed Feb. 25.
Grants - receivable	Receipts of Grant	L	The Parish Council does not presently receive any regular grants. One off grants would come with terms and conditions to be satisfied.	Procedure would need to be established, if required.
Charges – rentals receivable	Receipt of rental	L	Wayland Hall – Part of building leased to Museum 4 Watton. All users should provide evidence of their insurance cover.	Lease reviewed and signed in May 25 for a further 7 year period.
	Insurance implication	M		
Best value Accountability	Work awarded incorrectly	L	As stated in Financial Regulations Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be advertised as advised in Financial Regs. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research	Existing procedures adequate.
	Overspend on services	M		

Sjs2505 3

			the problem and report to Council.	
Salaries and associated costs	Salary paid incorrectly	L	Salary slips are produced externally together with a schedule of payments to the Inland Revenue (for Tax and NI) and pension contributions.	Existing payroll provider appointment and payment system is adequate.
	Wrong hours paid	L		
	Wrong rate paid	L		
	False employee	L		
	Wrong deductions of NI or Tax	L		
	Unpaid Tax & NI contributions to the Inland Revenue	L	The Town Operatives and the Caretaker submit a time sheet of hours worked. All staff have a contract of employment and job description. All contracts of employment contain a section on overpayment and recoup.	Contracts/terms of employment for all staff are overseen by the HR Committee. HR support is contracted out.
Employees	Loss of key personnel	L	Reference to the Continuity Plan should be made in case of loss of key personnel.	Existing procedure being reviewed.
	Fraud by staff	L	The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.	Purchase revised books. Membership of the SLCC/Norfolk ALC.
	Actions undertaken by staff	L	All staff should be provided with relevant training, reference books, access to assistance and legal advice required to undertake their roles.	Monitor working conditions, safety requirements and insurance regularly.
	Health & Safety	L	Staff should be provided with adequate direction and safety equipment needed to undertake the roles, i.e. protective clothing and training.	
Councillor allowances	Councillors over-paid	L	No allowances are allocated to Town Councillors other than the Mayor. Procedure in place to monitor expenses.	Expenses Policy reviewed 13.11.18.
	Income tax deduction			
Election costs	Risk of an election cost	L/M	Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the District Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election	Existing procedure adequate. Allowance incorporated within budget.

Sjs2505 4

			as this is a democratic process and should not be stifled.	
VAT	Re-claiming/charging	L	The Council has Financial Regulations which set out the requirements	Existing procedure adequate
Annual Return	Submit within time limits	L	Employer's Annual Return is completed and submitted online within the prescribed time frame by the Clerk. Annual Return is completed and signed by the Council, submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within time limit.	Existing procedures adequate
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Town Council to be resolved and minuted at Full Town Council Meetings.	The Town Council has adopted the General Power of Competence. The use of which must be confirmed at each Annual Meeting of the town Council following an election.
Minutes/Agendas/Notices Statutory Documents	Accuracy and legality	L	Minutes and agenda adhere to legal requirements and are produced in the prescribed method by the Clerk. Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed according to the legal requirements. Business conducted at Council meetings should be managed by the Chair.	Existing procedure adequate. Guidance/training for Councillors should be given (if required).
	Business conduct	L		Members to adhere to Code of Conduct.
Members interests	Conflict of interest	L	Present Standing Orders state that declaration of interests by members at a meeting should take place to remind Councillors of their duty and this item remains on the agenda.	Existing procedure adequate.
	Register of Members interests	M	Register of Members Interest forms should be reviewed regularly by Councillors.	Members take responsibility to update their Register.
Insurance	Adequacy	L	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity and must be paid for.	Existing procedure adequate.
	Cost	L		Review insurance provision annually.
	Compliance	L		Review of compliance.

Sjs2505 5

	Fidelity Guarantee	M	Ensure compliance measures are in place. Ensure Fidelity checks are in place.	
Data protection	Policy Provision	L	The Council should be registered with the ICO and is GDPR compliant.	Ensure annual review of ICO registration and monitor compliance with GDPR. GDPR policies and procedures were reviewed in June 2024.
Freedom of Information Act/GDPR	Policy Provision	L M	The Council is data protection compliant. Privacy Notice available on website. Council should be aware of possible cost and staff time implications should a FOI or Data Access Request be received.	Monitor and report any impacts of requests made under the F of I Act and or any Subject Access Requests Policies to be monitored/reviewed.

PHYSICAL EQUIPMENT OR AREAS

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Assets including Recreation Grounds, Cemetery, other green spaces and bus shelters	Loss or Damage Risk/damage to third party(ies)/property	L L	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions. Risk Assessment of the play equipment at all four play area sites is undertaken by the Town Operatives with yearly RoSPA inspection arranged.	Annual risk assessment undertaken of all assets. Weekly checklist completed.
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Town Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Town Council.	Existing procedure adequate. Ensure inspections are carried out and recorded.
	Loss of income or performance	L	All assets are insured and reviewed annually.	Timetable of Risk Assessments being compiled.
	Risk to third parties	L	All public amenity land is inspected regularly by Town Council employees and Councillors.	Regular checklist completed.
Notice boards	Risk/damage/injury to third parties	L	Council has 3 notice boards sited around the Town. All locations have approval by relevant parties, insurance cover is in place and boards are inspected regularly by the Town Operative - any	Existing procedure adequate.
	Road side safety	L		Regular checklist completed.

Sjs2505 6

			repairs/maintenance requirements are brought to the attention of the Town Clerk and Council as necessary.	
Street furniture etc.	Risk/damage/injury to third parties	L	The Town Council is responsible for seats, litter bins, etc around the parish. No formalised programme of inspections is carried out, all reports of damage or faults are reported to Council and/or dealt with.	Existing procedure to be reviewed. Asset list to be re-drawn. Monthly checklist completed.
Meeting location/Office accommodation	Adequacy Health & Safety	L M	The Town Council Meetings are held at Wayland Hall The premises and the facilities are considered to be adequate for the Staff, Councillors and Public who attend from Health and Safety and comfort aspects.	Existing locations adequate. Wayland Hall Internal checklist completed fortnightly.
Council records – paper	Loss through: theft fire damage	L M L	The Town Council records are stored at Wayland Hall and Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc. Materials are in safe storage.	Damage (apart from fire) and theft is unlikely and so provision adequate. Electronic back up of documents being compiled.
Council records - electronic	Loss through: Theft, fire, damage corruption of computer	LM	The Council's electronic records are stored and backed up by Microsoft 365	

Sjs2505 7

Item 8

Annual Governance and Accountability Return (AGAR)

The Internal Auditor has completed page 3 of the AGAR and the Office have populated the figures for section 2 of the form. The Statements in section 1 of the AGAR form are for the Council to agree or disagree. An explanation as to why statement No. 4 should be answered “No” is provided.

Once the AGAR has been signed by the Chairman and Clerk notice must be published that the public have the right to inspect the accounts.

Item 8.3

Annual Governance and Accountability Return 2024/25 Form 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

Annual Internal Audit Report 2024/25

WATTON TOWN COUNCIL

WattonTownCouncil.gov.uk

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ NONE HELD
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		SEE ITEM 15 OF DETAILED AUDIT REPORT
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

Date(s) internal audit undertaken

02/06/2025

Name of person who carried out the internal audit

TREVOR BROWN C.P.F.A.

Signature of person who carried out the internal audit

T. Brown

Date

02/06/2025

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

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

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

WATTON TOWN COUNCIL

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

	Agreed		'Yes' means that this authority:
	Yes	No*	
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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

WATTON TOWN COUNCIL

AGAR 24/25

The Council has answered “No” to statement 4 on the Annual Governance Statement 2024/25 as the Notice of Conclusion of Audit was not published until 07.10.24.

Unfortunately, this was a result of the e-mail confirming the conclusion being quarantined and not found until the Clerk had contacted the External Auditor to ask whether it had been sent. The External Auditor was contacted on 07.10.24 and the notice published as soon as it was discovered.

The Council is now aware that such occurrences may happen and will be appropriately vigilant. Action will be taken sooner to ensure the Notice of Conclusion of Audit is published in accordance with the relevant legislation.

Section 2 – Accounting Statements 2024/25 for

WATTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	665,228	654,041	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	408,805	427,625	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	246,677	68,958	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	215,957	293,609	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	450,712	291,097	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	654,041	565,918	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	634,384	577,536	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	1,291,079	1,256,886	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 exclude any Trust transactions.

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

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of

WATTON TOWN COUNCIL

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2024/25

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

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

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Item 9

[Watton's Town Delivery Plan 2021-2031](#)

Item 10 Stevens Almshouses

Meetings of the Trustees are every other month on a Monday @ 2pm in St Mary's Church Rooms. The next meeting is July 7th then September 1st.

Item 11

Email from Mike – Town Crier

“I have been approached by the Ancient and Honourable Guild of Town Criers to see if Watton would host the Guild British Championships next year, the date being the same as the one we have already agreed on for the "normal" competition.

There are some rules that we must abide by, but nothing untoward from what we already do.

As it will be the British Championships, then there are likely to be somewhere between 20 and 25 competitors, with a maximum of 25. We could make that less, but no less than 20.

Accommodation may be an issue. I'm not sure how many rooms that Broom Hall have, but a quick Google threw up the Willow House (didn't know they did accommodation), Richmond Park Golf Club and the White Hart in Ashill.

The cups are supplied by the Guild, although the individual ones may need to be supplied by us, but we are doing that anyway, just the text will need to be changed.

Everything else we already do. The only other thing is that more gazebos, tables and chairs will be needed, as will the bit of Middle Street that runs away from the town all past Andrew Francis.

The Oooo Matron bit, is that for this one-off competition, the council would need to increase the £1200 budget to around £2,000.

Is this something that Watton Council would host, please?”