

Explanation of 'no' response to statement 9 – Annual Governance Statement

'If, exceptionally, the authority's bank account is used to receive monies intended for the trust or to pay for any expenditure on behalf of a trust (prior to recovery from the trust account), then these transactions, including any irrecoverable VAT, must be included in the AGAR of the authority as being its own receipts/income and payments/expenditure during the year and to the extent that they are yet to be recovered or paid over reconciled as debtor and creditor amounts. Where the authority finds itself in this position, it should give a 'No' response in Cell 11 which will trigger a qualification in relation to accounts preparation and a 'No' response to Assertion 9 on the Annual Governance Statement.' Practitioners Guide 2025' – Practitioners Guide

The Parish Council recognises that during the accounting year 2025/26, the Parish Council accounts included Allotment to Former Highway Surveyors Trust transactions. An invoice of £150 in respect of grounds maintenance was paid by the Parish Council and reclaimed from the Trust account. £198.65 was paid directly to Bawdeswell Heath Trustees as a contribution towards insurance and was not recovered from the Trust account. No VAT has been recovered for Trust transactions.

Moving forward the Parish Council sought (and received) confirmation from Norfolk ALC that, as the Trust does not receive any income other than money from the Parish Council precept, the Parish Council could award a grant at the start of the financial year to the Former Highways Surveyors Trust which would cover expected expenditure and invoices would then be paid directly from the Trust account. This would be considered /recorded as section 137 expenditure in the accounts as the Parish Council does not hold the General Power of Competence.

Separate Trustee meetings will be held as necessary to discuss matters relating to Adams Pit or Bawdeswell Heath and record financial matters relating to the Trust.

The Parish Council has made a donation of £700 to the Allotment to Former Highways Surveyors Trust, paid April 2026. No further Trust transactions will be included in the Parish Council accounts.

This action was approved by the Parish Council and recorded in the minutes of the meeting held 2nd April 2026.