

# Westfield Parish Council

The Oval Office, St Peter's Business Park

Westfield, BA3 3BX

Phone: 01761 410669 [council@westfieldparishcouncil.co.uk](mailto:council@westfieldparishcouncil.co.uk)

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Chairman: Cllr G Fuller Parish Clerk: Ms L J Close FSLCC

Established 2011

## All Council Meetings are open to the Public and Press

10<sup>th</sup> March 2021

TO: a) **Members of the Finance & Personnel Committee:**  
Cllrs Cooper, Fuller, Hopkins, Mansell, Moss, Williams, Wilkinson,  
Wallbridge

b) All Other Members of the Council (for information)

Dear Councillor,

You are summoned to the Meeting of the **Finance & Personnel Committee** of Westfield Parish Council, on **Wednesday 17<sup>th</sup> March 2021** at 7pm on Zoom (details below). The meeting will consider the items set out below.

Join the meeting:

<https://zoom.us/j/95182538708?pwd=eU4wRzR0VmtjUTZKODhNK0NSdjY5dz09>

Or call: 0203 481 5240

Meeting ID: 951 8253 8708

Passcode: 239034

Ms L J Close

Parish Clerk

### Public Questions

This section, at the Chairman's discretion may last up to 15 minutes and is not part of the formal meeting of the Council.

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## AGENDA

- 1. APOLOGIES FOR ABSENCE AND TO CONSIDER THE REASONS GIVEN.**  
Committee to receive apologies for absence and, if appropriate, to resolve to approve the reasons given in accordance with the Local Government Act 1972 s85(1)
- 2. DECLARATIONS OF INTEREST AND DISPENSATIONS**  
Members to declare any interests they may have in agenda items, in accordance with the requirements of the Council's Code of Conduct. The Committee may consider agreeing a

dispensation, providing the request is put in writing and the dispensation is allowed on the grounds set out in s.33 of the Localism Act 2011.

**3. MINUTES**

To confirm and sign as a correct record the minutes of the Finance & Personnel meeting held on 17<sup>th</sup> February 2021 **(pages 1-5)**

**4. MONTHLY ACCOUNTS**

To agree the monthly accounts in respect of the following for February 2021:

- Current Account **(pages 6-8)**
- Corporate Treasury Account **(pages 9-11)**
- Business Savings Account **(pages 12-14)**  
(the interest rate at 1<sup>st</sup> March is 0.4% variable)

To agree the petty cash and debit card spend since the last meeting:

- Year End petty cash imprest sheet and top-up request **(page 15)**
- Debit card expenditure sheet **(page 16)**

**5. SCHEDULE OF PAYMENTS REQUIRING AUTHORISATION**

As per item 5.2 of the Financial Regulations, a list of payments requiring authorisation is attached. Signing of invoices and BACS authorisation sheets to be completed upon approval of payments. **(page 17)**

To note: the insurance premium is slightly higher than budgeted. This was an estimated budget as we had made two claims during the year, Committee to note the difference of £124.58

**6. SCHEDULE OF PAYMENTS DUE ON A REGULAR BASIS**

As per item 5.6 of the Financial Regulations, a list of payments which arise on a regular basis as a result of a continuing contract, statutory duty or obligation such as salaries, PAYE and NI, superannuation and regular maintenance, is attached **(page 18)**

**7. ANNUAL CREDITORS AND BAD DEBT REPORT**

To receive the report in respect of outstanding creditors and debtors of the Parish Council at year end **(pages 19)**

**8. INTERNAL AUDIT 2020-21**

To receive and discuss the interim report of the internal auditor. Report not yet received but will be forwarded if received before the meeting. Otherwise the item will be moved to the April meeting.

**9. REVIEW OF FINANCIAL CONTROLS**

To receive for review and recommendation to the Parish Council the following policies:

- a) Treasury Management Policy **(pages 20-22)**
- b) Effectiveness Of The Internal Control Environment **(pages 23-25)**
- c) Code Of Corporate Governance (available to view here:  
[www.westfieldparishcouncil.co.uk/council/policies/](http://www.westfieldparishcouncil.co.uk/council/policies/) no amendments suggested)

**10. REVIEW OF OTHER POLICIES**

To receive for review and recommendation to the Parish Council the following policies, both available to view here:

[www.westfieldparishcouncil.co.uk/council/policies/](http://www.westfieldparishcouncil.co.uk/council/policies/) no amendments suggested)

- a) Expenses Policy
- b) Anti-fraud and Confidential Reporting policies

## WESTFIELD PARISH COUNCIL

Minutes of the Finance & Personnel Meeting  
held remotely on Zoom on Wednesday 17<sup>th</sup> February 2021

Present: Cllr Philip Wilkinson (Chair) and Cllrs Geoff Fuller, Ron Hopkins, Eleanor Jackson, Lesley Mansell, Robin Moss and Patricia Williams

Absent: Cllrs Diana Cooper and Bryan Wallbridge

In Attendance: Lesley Close (Parish Clerk), Emily Merko (Finance Officer)

The meeting opened at 7.00pm.

### 103. APOLOGIES FOR ABSENCE

Apologies were received from Cllrs Diana Cooper.

### 104. DECLARATIONS OF INTEREST AND DISPENSATIONS

There were declarations of interest from Cllr Moss in relation to item 11, Funding the purchase of land at Waterside Valley and from Cllr Hopkins in relation to item 10, Youth Connect.

### 105. MINUTES

**Resolved:** that the Minutes of the Finance & Personnel meeting held on 22<sup>nd</sup> January 2021 be agreed and signed as a correct record.

### 106. MONTHLY ACCOUNTS

**Resolved:**

- a) that the January monthly statement for the Current Account be agreed;
- b) that the January monthly statement for the Corporate Treasury account be agreed;
- c) that the January monthly statement for the Business Savings account be agreed and the interest rate of 0.40% be noted;
- d) that the summary of debit card transactions since the last meeting (Appendix 1) be agreed.

There had been no petty cash transactions since the last meeting.

### 107. SCHEDULE OF PAYMENTS REQUIRING AUTHORISATION

In accordance with item 5.2 of the Financial Regulations, the updated schedule of payments was considered at the meeting.

**Resolved:** that the schedule of payments due be agreed (attached as Appendix 2), that the invoices and the BACS authorisation sheet be signed accordingly and that the BACS payments be made by two councillors remotely via online banking.

### 108. SCHEDULE OF PAYMENTS DUE ON A REGULAR BASIS

In accordance with item 5.6 of the Financial Regulations, an updated list of payments which arise on a regular basis as a result of a continuing contract, statutory duty or obligation was considered at the meeting.

Minutes are draft until agreed at the next meeting.

Signed ..... Dated .....

**Westfield Parish Council**

**Resolved:** that the schedule of payments be agreed (attached as Appendix 3) and that the invoices and the BACS authorisation sheet be signed accordingly. That the BACS payments be made by two councillors remotely via online banking.

**109. EARMARKED RESERVES**

The predicted reserves movements at year-end were noted.

**Resolved:** that any surplus from the budget at year-end be placed in the Earmarked Reserve for E&D projects in preparation for possible project works on the land at Waterside Valley.

**110. FIXED ASSET REGISTER 2021**

The Fixed Assets register was recommended for agreement to the Parish Council.

**111. LANDSCAPE CONTRACT 2021-24**

**Resolved:** that the contract with Greensward Sports Consultancy Ltd be confirmed to run until March 2023.

**112. YOUTH CONNECT CONTRACT 2021-23**

**Resolved:** that the contract agreed at E&D on 8<sup>th</sup> February be extended to a 2-year agreement at a cost of £10,462.17 per year.

Cllr Moss withdrew from the meeting before discussion of the next item.

**113. FUNDING THE PURCHASE OF LAND AT WATERSIDE VALLEY**

The Parish Council had made an offer and appointed solicitors. A draft contract was awaited and the vendor had specified completion within two months of receipt of the contract. A public consultation was underway to gather resident approval for the purchase. Once the results of the land survey were received a risk assessment would be compiled.

Big Local had confirmed that their time frames for grant processing would mean that it wasn't possible to be involved in this purchase with its tight deadline.

A draft application to the B&NES section 106 fund for £93,000 to cover the full cost of purchase and legal fees had been circulated, this included a commitment from the Parish Council to meet any ongoing costs.

Amongst many positive comments from the public in support of the purchase, an offer of an adjoining section of land for purchase had been received.

Cllr Jackson confirmed that the B&NES budget included Ward Councillors' Initiative funds which would be available to apply for and that CIL payments that were overdue should be received soon.

**Resolved:** a) that the application for £93,000 from the s106 fund be approved;  
b) that further details on the offer of another section of land be considered in due course with a longer time frame and the possibility of discussing the costs with Big Local.

The meeting closed at 7.30pm

Minutes are draft until agreed at the next meeting.

Signed ..... Dated .....

Westfield Parish Council

APPENDIX 1

WESTFIELD PARISH COUNCIL DEBIT CARD SUMMARY

Report for F&P - February  
SHEET 2020-21 - 11

REF	DATE	SUPPLIER	DETAILS	TOTAL	postage 4022/1	printing & stationary 4023/1	Health & Safety 4018/1	Parish Environment 4224/202	Flowers in Public Places 4230/202	N/H maintenance 4062/308	W/H Maintenance 4062/307	Conferences 4007/101	CAP Waterside Valley 4930/199
DC105	4/2/2021	Land Registry	3 x EG for maps showing parcels of land for sale at Waterside Valley	£18.00									£18.00
			TOTAL (NET)	£18.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£18.00
			VAT:	£0.00									
			TOTAL (Gros)	£18.00									

Minutes are draft until agreed at the next meeting.

Signed ..... Dated .....

Westfield Parish Council

APPENDIX 2

Invoices for payment FEBRUARY

Invoice Date	Supplier	Details	Nom code	Payment No.	£ net	VAT	£ gross
18/1/2021	A F Denning	PAT Testing	4018/1		£80.00	£16.00	£96.00
18/1/2021	A F Denning	installing and removing Christmas trees	4223/202	B#1639	£946.00	£189.00	£1,134.00
21/1/2021	Fireshield	fire extinguisher service	4018/1	B#1638	£65.70	£13.14	£78.84
31/1/2021	Greensward	collect snow gritter and deliver to garage	4224/202	B#1640	£45.00	£9.00	£54.00
		dispose of Christmas trees	4223/202		£115.00	£23.00	£138.00
		NH play area repairs	4062/308		£145.00	£29.00	£174.00
		VH play area repairs	4062/307		£270.00	£54.00	£324.00
4/2/21	Cooper and Turner	consultant / valuer on purchase of land north of Fossey Gardens	4912/199	B#1647	£780.00	£156.00	£936.00
27/10/20	gevie	Westfield Warble - Autumn edition	4212/102	B#1349	£1,000.00	£200.00	£1,200.00
						TOTAL	£4,134.84

This amount plus regular scheduled monthly payment
Added since agenda/added/added
Highlight if over £5000 as this requires full Parish Council approval

*already approved by Council*

Minutes are draft until agreed at the next meeting.

Signed ..... Dated .....

Westfield Parish Council

APPENDIX 3

Schedule of regular payments 2020-21 amounts are all NET

Supplier	Details	April	May	June	July	August	Sept	October	Nov	Dec	January	February	March	TOTAL PD DATE
Apple Technology	IT Support (quarterly)	£0.00	£266.75	£0.00	£0.00	£266.74	£0.00	£0.00	£0.00	£266.74	£0.00			£1,146.97
Apple Technology	Cloud Backup (quarterly)	£0.00	£157.20	£0.00	£0.00	£157.20	£0.00	£0.00	£0.00	£157.20	£0.00			£626.40
Apple Technology	Cloud Storage (Quarterly)	£0.00	£552.00	£0.00	£0.00	£552.00	£0.00	£0.00	£0.00	£552.00	£0.00			£2,208.00
Apple Technology	Wireless Cloud Controller	£0.00	£5.97	£0.00	£0.00	£5.97	£0.00	£0.00	£0.00	£5.97	£0.00			£23.88
Avon Pension Fund	Superannuation	£835.82	£835.82	£835.92	£835.82	£835.82	£835.82	£1,185.63	£1,185.63	£879.55	£879.56	£879.56		£9,675.03
GPS Telecom (UK)	Telephone and Internet	£68.48	£64.65	£64.25	£64.45	£64.22	£64.16	£68.11	£68.48	£68.30	£65.24	£64.03		£777.69
Greenwood	Ground maintenance	£1,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,167.08	£2,167.08	£2,167.08	£2,167.08	£2,121.58		£25,348.88
HMRC	PAYE and NI	£271.88	£272.28	£272.28	£258.60	£258.83	£285.88	£268.68	£275.47	£282.04	£323.44	£323.43		£3,000.29
Oval Commercial (SC)	Office Rental	£480.75	£480.75	£486.75	£488.75	£488.75	£488.75	£810.75	£810.75	£810.75	£836.75	£836.75		£7,177.25
Oval Commercial	Use of Boardroom	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00		£0.00
NEL Salaries (and expense)	Office staff	£2,694.63	£2,694.23	£2,694.23	£2,707.83	£2,697.63	£2,722.63	£2,697.03	£3,500.79	£2,855.42	£2,814.62	£2,814.60		£20,957.05
Parks Wireless	Westhill Play Area	£0.00	£0.00	£0.00	£8,096.32	£0.00	£0.00	£0.00	£0.00	£0.00	£3,083.72	£0.00		£7,379.44
Post	Electricity	£0.00	£106.07	£0.00	£145.72	£0.00	£0.00	£155.38	£0.00	£0.00	£0.00	£163.58		£644.75
Southern Electric	NH Fueloil	£0.00	£0.00	£56.20	£0.00	£0.00	£107.63	£0.00	£0.00	£51.34	£0.00	£0.00		£209.23
Southern Electric	Christmas Tree	£0.00	£0.00	£28.29	£0.00	£0.00	£28.29	£0.00	£0.00	£30.58	£0.00	£0.00		£87.17
Total Gas & Power	NH Fueloil	£0.00	£192.94	£0.00	£0.00	£164.46	£0.00	£0.00	£182.22	£0.00	£0.00	£163.58		£705.87
Water/Drainage (SC)	Auto watering systems	£0.00	£0.00	£0.00	£21.05	£127.03	£0.00	£0.00	£0.00	£0.00	£26.94	£0.00		£175.02
Water/Drainage (SC)	NH Fueloil	£0.00	£0.00	£0.00	£0.00	£233.12	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00		£233.12
Zoom subscription (SC)	Meeting space	£0.00	£0.00	£11.95	£0.00	£11.95	£11.95	£11.95	£11.95	£11.95	£11.95	£11.95		£85.94
	Monthly Total	£6,910.15	£7,673.04	£6,582.40	£10,327.10	£7,612.49	£4,741.32	£7,228.66	£8,624.32	£8,190.50	£10,818.74	£1,281.12	£0.00	

The account plus one of payments  
 £10,000 is this requires full Parish Council approval

Minutes are draft until agreed at the next meeting.

Signed ..... Dated .....



**Bank Reconciliation Statement as at 28/02/2021  
for Cashbook 1 - Current Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Westfield Parish Council	28/02/2021	227	10,326.04
			<u>10,326.04</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			10,326.04
<u>Receipts not Banked/Cleared (Plus)</u>			
26/02/2021 NWide int		26.08	
			<u>26.08</u>
			10,352.12
		<b>Balance per Cash Book is :-</b>	<b>10,352.12</b>
		<b>Difference is :-</b>	<b>0.00</b>

## Receipts for Month 11

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	<b>Balance Brought Fwd :</b>	<b>24,945.59</b>					<b>24,945.59</b>	
	Banked: 17/02/2021	3,000.00						
17/02	Corporate Treasury Account	3,000.00				203	3,000.00	
	Banked: 26/02/2021	26.08						
NWide int	Nationwide Savings Account	26.08				204	26.08	NWide int Feb
<b>Total Receipts for Month</b>		<b>3,026.08</b>	<b>0.00</b>	<b>0.00</b>			<b>3,026.08</b>	
<b>Cashbook Totals</b>		<b>27,971.67</b>	<b>0.00</b>	<b>0.00</b>			<b>27,971.67</b>	

## Payments for Month 11

## Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c Centre	£ Amount	Transaction Detail
01/02/2021	Water 2 Business (was BrlsWate	DDR1	30.94	30.94		501		NWay Water Jul-Jan
01/02/2021	Oval Commercial Investments Lt	DDR2	420.00	420.00		501		Suite 4 office rent Feb
01/02/2021	Oval Commercial Investments Lt	DDR3	587.70	587.70		501		Office rent Feb
01/02/2021	GPS Telecoms Limited	DDR5	77.92	77.92		501		telephone and broadband Feb
01/02/2021	Co-op Bank	DS-FEBA	5.00			4050 1	5.00	Duplicate statement FebA
03/02/2021	Public Works Loan Board	DDR4	3,686.72			4902 199	3,212.94	principal repaymt 2
						4901 199	473.78	interest payment 2
04/02/2021	Land Registry	DC105	18.00			4930 199	18.00	maps showing parcels of land
18/02/2021	Ricoh UK Ltd	1637	196.30	196.30		501		Photocopier Jan-Mar
18/02/2021	Firesfield MAS Fire Protection	B1638	78.84	78.84		501		fire extinguisher service
18/02/2021	A F Denning Limited	B1639	1,230.00	1,230.00		501		PAT testing
18/02/2021	GreenSward Sports Consultancy	B1640	3,235.90	3,235.90		501		monthly maintenance
18/02/2021	Total Gas & Power	B1641	49.26	49.26		501		Pavilion gas Nov-Jan
18/02/2021	Cooper & Tanner LLP	B1647	936.00	936.00		501		consultant/valuer - nature tra
18/02/2021	Apollo Technology Solutions Lt	B1648	1,221.01	1,221.01		501		IT support Jan-Mar
18/02/2021	Ignite Media Ltd	B1649	1,200.00	1,200.00		501		Warbler - Autumn edition
18/02/2021	HMRC	B1642	323.43			515	323.43	PAYE&NIC month 11
18/02/2021	Avon Pension Fund	B1643	879.54			517	879.54	Superann Month 11
23/02/2021	AAT	DC106	113.00			4024 1	113.00	FO AAT Subs 2021
24/02/2021	Westfield Parish Council	B1644-6	2,814.00			516	2,814.00	February salaries
24/02/2021	Zoom Video Communications Inc	DDR6	11.99	11.99		501		Monthly fee Feb
25/02/2021	Small Stuff Baby Bank	B1652	499.00			4203 202	499.00	Grant for Baby Bank laptop
25/02/2021	Co-op Bank	DS-FEBA	5.00			4050 1	5.00	Duplicate statement FebB
<b>Total Payments for Month</b>			<b>17,619.55</b>	<b>9,275.86</b>	<b>0.00</b>		<b>8,343.69</b>	
<b>Balance Carried Fwd</b>			<b>10,352.12</b>					
<b>Cashbook Totals</b>			<b>27,971.67</b>	<b>9,275.86</b>	<b>0.00</b>		<b>18,695.81</b>	

**Bank Reconciliation Statement as at 28/02/2021  
for Cashbook 2 - Corporate Treasury Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Corporate Treasury Account	28/02/2021	100	299,799.72
			<u>299,799.72</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			299,799.72
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			299,799.72
		<b>Balance per Cash Book is :-</b>	<b>299,799.72</b>
		<b>Difference is :-</b>	<b>0.00</b>

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
<b>Balance Brought Fwd :</b>		<b>302,799.72</b>				<b>302,799.72</b>	
Banked:		0.00					
			0.00			0.00	
<b>Total Receipts for Month</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	
<b>Cashbook Totals</b>		<b>302,799.72</b>	<b>0.00</b>	<b>0.00</b>		<b>302,799.72</b>	

Payments for Month 11

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c Centre	£ Amount	Transaction Detail
03/2021	Current Account	17/02	3,000.00			201	3,000.00	
<b>Total Payments for Month</b>			3,000.00	0.00	0.00		3,000.00	
<b>Balance Carried Fwd</b>			299,799.72					
<b>Cashbook Totals</b>			302,799.72	0.00	0.00		302,799.72	

**Bank Reconciliation Statement as at 28/02/2021  
for Cashbook 3 - Nationwide Savings Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Savings Account	28/02/2021	46	85,000.03
			<u>85,000.03</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			85,000.03
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			85,000.03
		<b>Balance per Cash Book is :-</b>	<b>85,000.03</b>
		<b>Difference is :-</b>	<b>0.00</b>

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
02/2021	Current Account	NWide Int	26.08			201	26.08	NWide Int Feb
<b>Total Payments for Month</b>			26.08	0.00	0.00		26.08	
<b>Balance Carried Fwd</b>			85,000.03					
<b>Cashbook Totals</b>			85,026.11	0.00	0.00		85,026.11	



Receipts for Month 11

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
<b>Balance Brought Fwd :</b>		<b>85,000.03</b>					<b>85,000.03</b>	
	Banked: 26/02/2021	26.08						
	Nationwide Bank	26.08			1196	1	26.08	NWwide interest Fee
<b>Total Receipts for Month</b>		<b>26.08</b>	<b>0.00</b>	<b>0.00</b>			<b>26.08</b>	
<b>Cashbook Totals</b>		<b>85,026.11</b>	<b>0.00</b>	<b>0.00</b>			<b>85,026.11</b>	

WESTFIELD PARISH COUNCIL PETTY CASH

MONTH SHEET

March - YEAR-END  
2020-21 - 12

IMPREST VALUE	DATE	DETAILS	TOTAL	postage 4022/1	printing & stationary 4023/1	Travel and subsistence 4008/1	Health&Safety 4018/1	N/H maintenance 4062/308	W/H Maintenance 4062/307	Community Events 4232/202	Hospitality 4131/101
£100.00	1/4/2020	Cash in hand	£100.00								
	28/7/2020	Reimburse phone costs to Cllr Williams	£8.16			£8.16					
	28/7/2020	Tape for distancing markers	£11.98		£9.98						
	16/9/2020	Key cutting for new padlock	£4.00						£3.33		
	6/10/2020	Key cutting - new office key	£7.00		£5.83						
	6/10/2020	Tissues and anti-bac wipes for office	£4.50				£3.75				
		<b>TOTAL (NET)</b>	£31.05	£0.00	£15.81	£8.16	£3.75	£0.00	£3.33	£0.00	£0.00
		VAT:	£4.59		£3.17		£0.75		£0.67		
		<b>Ongoing balance</b>	<b>£64.36</b>								
		<b>top-up required</b>	<b>£35.64</b>								

already reported

added since agenda was circulated

Date 10/13/21

FINANCE OFFICER *E. Hoyle*

Counter signature \_\_\_\_\_ Date \_\_\_\_\_

Signed: \_\_\_\_\_ Signed: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

**Top-Up Required**  
Approval to withdraw £35.64 from the bank account using the Parish Council debit card.



**Invoices for payment MARCH**

Invoice Date	Supplier	Details	Nom code	Payment No.	£ net	VAT	£ gross
19/2/2021	BHIB Insurance	Insurance premium 2021-22	4025/1	B#1650	£2,774.58	£0.00	£2,774.58
18/2/2021	Small Stuff Baby Bank	Grant for new laptop - promised on receipt of purchase made - now received	4203/202	B#1652	£499.00	£0.00	£499.00
01/03/21	ALCA/NALC	Annual subscription	4024/1	B#1654	£917.38	£0.00	£917.38
2/3/2021	B&NES	Premises Licence fee for Fun Day	4232/202	debit card	£70.00	£0.00	£70.00
9/2/2021	GM Engineering Ltd	strengthen hanging basket stands	4224/202	B#1655	£350.00	£70.00	£420.00
10/3/2021	Rob Wicke	Part 3 of flowers contract 2020-21	4230/202	B#1656	£1,612.50	£0.00	£1,612.50
10/3/2021	Greensward	emergency clean up of glass and debris following incident at Norton Hill Rec	4062/308	B#1662	£140.00	£28.00	£168.00
		heatsrink missing inserts on pick-up sticks at Wsthill	4062/307		£75.00	£15.00	£90.00
10/3/21	Greensward	fix base of bin a BMX track	4062/307	B#1662	£65.00	£13.00	£78.00
						<b>TOTAL</b>	<b>£6,629.46</b>

This amount plus regular scheduled monthly payment

Added since agenda was distributed

Highlight if over £5000 as this requires full Parish Council approval

already approved by Council

Schedule of regular payments 2020-21 amounts are all NET)

Supplier	Details	April	May	June	July	August	Sept	October	Nov	Dec	January	February	March	TOTAL TO DATE
Apollo Technology	IT Support (quarterly)	£0.00	£286.75	£0.00	£0.00	£286.74	£0.00	£0.00	£0.00	£286.74	£0.00	£286.74	£0.00	£1,146.97
Apollo Technology	Cloud Back-up (quarterly)	£0.00	£151.20	£0.00	£0.00	£151.20	£0.00	£0.00	£0.00	£151.20	£0.00	£172.80	£0.00	£525.40
Apollo Technology	G-Suite (Quarterly)	£0.00	£552.00	£0.00	£0.00	£552.00	£0.00	£0.00	£0.00	£552.00	£0.00	£552.00	£0.00	£2,208.00
Apollo Technology	Wireless Cloud Controller	£0.00	£5.97	£0.00	£0.00	£5.97	£0.00	£0.00	£0.00	£5.97	£0.00	£5.97	£0.00	£23.88
Avon Pension Fund	Superannuation	£835.82	£835.82	£835.82	£835.82	£835.82	£835.82	£835.82	£1,185.63	£879.56	£879.56	£879.54	£879.56	£10,554.59
GPS Telecoms (DD)	Telephone and broadband	£66.49	£64.65	£64.26	£64.45	£64.22	£64.49	£66.11	£66.46	£66.32	£65.24	£64.93	£66.20	£783.84
Greensward	Grounds maintenance	£1,951.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,167.08	£2,167.08	£2,167.08	£2,167.08	£2,121.58	£2,121.58	£25,470.95
HMRC	PAYE and NI	£271.88	£272.28	£272.28	£258.88	£268.88	£268.88	£268.88	£773.47	£282.04	£323.44	£323.43	£323.44	£3,907.58
Oval Commercial (SO)	Office Rental	£489.75	£489.75	£489.75	£489.75	£489.75	£489.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£7,977.00
Oval Commercial	Use of Boardroom	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Net Salaries (and expenses)	Office staff	£2,694.63	£2,694.23	£2,694.23	£2,707.63	£2,697.63	£2,722.63	£2,697.83	£3,560.70	£2,855.42	£2,814.02	£2,814.00	£2,837.87	£33,790.82
Public Works Loans Board (DD)	Westhill Play Area	£0.00	£0.00	£0.00	£3,686.72	£0.00	£0.00	£0.00	£0.00	£0.00	£3,686.72	£0.00	£0.00	£7,373.44
Ricoh	Photocopier	£0.00	£186.07	£0.00	£141.72	£0.00	£0.00	£151.38	£0.00	£0.00	£0.00	£163.58	£0.00	£642.75
Southern Electric	NH Pavilion	£0.00	£0.00	£64.20	£0.00	£0.00	£197.69	£0.00	£0.00	£61.34	£0.00	£0.00	£113.86	£437.09
Southern Electric	Christmas Tree	£0.00	£0.00	£28.29	£0.00	£0.00	£28.29	£0.00	£0.00	£30.59	£0.00	£0.00	£31.40	£118.57
Total Gas & Power	NH Pavilion	£0.00	£13.24	£0.00	£0.00	£16.49	£0.00	£0.00	£19.22	£0.00	£0.00	£46.92	£0.00	£95.87
Water2Business (DD)	Auto-watering systems	£0.00	£0.00	£0.00	£21.05	£127.03	£0.00	£0.00	£0.00	£0.00	£30.94	£0.00	£102.52	£281.54
Water2Business (DD)	NH Pavilion	£0.00	£0.00	£0.00	£0.00	£213.19	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£169.82	£383.01
Zoom subscription (DD)	Meeting space	£0.00	£0.00	£11.99	£0.00	£11.99	£11.99	£11.99	£11.99	£11.99	£11.99	£11.99	£11.99	£107.91
	<b>Monthly Total</b>	<b>£6,310.15</b>	<b>£7,673.54</b>	<b>£6,582.40</b>	<b>£10,327.60</b>	<b>£7,842.49</b>	<b>£6,741.12</b>	<b>£7,026.65</b>	<b>£8,624.32</b>	<b>£8,190.00</b>	<b>£10,818.74</b>	<b>£8,283.23</b>	<b>£7,497.99</b>	

This amount plus one off payments

Highlight if over £5000 as this requires full Parish Council approval

added since agenda was distributed

## Annual Report of Debtors and Creditors

F&P Meeting 17th March 2021

### DEBTORS: sales invoices for payment relating to 2020-21

Company	Description	Amount	Notes
No outstanding sales invoices at March 2021			

Note: one of the football teams has paid one instalment of the pitch hire at Westhill pitch but I haven't invoiced yet for the second instalment as they have played so few games. Even in December their games were postponed. Once games are underway again I will send the second invoice and the amount will be accounted for in the 2021-22 income for the Trust.

### CREDITORS: purchase invoices for payment before Year-End 2020-21

*Invoices expected (if not received before 31st March to be accrued to the 2020-21 accounts)*

Company	Description	Estimated Amount	Notes
Greensward	Grounds maintenance - March	£2,167.08	to be accrued if dated after 1st April
SSE	electricity for festive lights on lamposts 2020	£200.00	estimate based on last year

*Outstanding Purchase Orders for 2020-21 financial year:*

Company	Description	Estimated Amount (NET)	Notes
There are no outstanding purchase orders that relate to work done in 2020-21			

## Review of the Treasury Management Policy and Annual Report on the Terms and Conditions of Borrowings

### Background

In 2012 the Finance Committee agreed the Treasury Management Policy and Terms and Conditions of Borrowing. The purpose of this report is to conduct an annual review of this policy, outlined below

### Investment Strategy

The Parish Council is required by the Local Government Act 2003 to determine an annual Investment Strategy. The Strategy will be a public document as defined by the Freedom of Information Act 2000.

All of the Parish Council's investments will be Specified Investments and therefore:

- a) All investments will be made in sterling and any payments or repayments will also be made in sterling;
- b) All investments will be short term investments not to exceed 12 months;
- c) Westfield Parish Council will use accounts with UK banks/building societies and/or local authorities or other public authorities.

### Accounts

Westfield Parish Council maintains the following accounts/investments:

- Current account for everyday needs –with the Co-operative Bank
- Corporate Treasury savings account – with the Co-operative Bank
- Business 95-day Saver account – with Nationwide

In accordance with minute 131 of the Finance and Personnel Committee 23/04/12, approximately £10,000 is retained in the Current Account. An agreed amount of reserves is held in a high interest account with the remainder in the instant access Savings Account for transfer to the current account month on month to meet expenditure.

On 1/10/15 the Parish Council took advice from St James Wealth Management who raised the following issues for on-going consideration:

- (1) the Parish Council is only covered for £75,000 per bank should a bank close. (Increased to £85,000 in January 2017) Therefore it is worth being aware of banks which operate under the umbrella of a single bank eg. Tesco bank is not a bank in its own right but is part of another bank;
- (2) that the low risk banks are those which operate solely in the UK.

The high interest investment reserves were increased to £75,000 in October 2016 (minute 60 of the Finance and Personnel Committee 19/10/16) and

## WESTFIELD PARISH COUNCIL

further increased to £85,000 in December 2017 (minute 82 of the Finance and Personnel Committee 22/11/17).

### Reserves

In October 2013 Westfield Parish Council agreed to aim for four months net expenditure included in the annual precept to be held in general reserve. In December 2019, after consideration of risks that were no longer relevant this was reduced to "at least 3 months net expenditure". This means that we regularly have appropriate surplus funds available and it is important that such funds are invested prudently with due regard to the Council's fiduciary responsibility to the Council Tax payers and to the priority for security and liquidity of those investments.

For information, amounts held in reserves are detailed below.

	<b>General Reserves</b>	<b>Earmarked Reserves</b>
31 March 2012	£41,098	£29,065
31 March 2013	£81,288	£33,183
31 March 2014	£101,246	£45,132
31 March 2015	£52,854	£124,647
31 March 2016	£84,370	£165,498
31 March 2017	£84,461	£164,120
31 March 2018	£55,288	£225,681
31 March 2019	£55,287	£270,150
31 March 2020	£57,084	£329,004

### External Borrowing

In order to borrow to fund capital expenditure, application must first be made to the County Association (ALCA). The NALC website provides support and guidance on the application process.

### Current External Borrowing

The Council has the following external loan:

**Westhill Recreation Ground** - £87,580, commencing September 2010 for a period of 15 years.

	<b>Years remaining</b>	<b>Loan outstanding</b>
31 March 2012	13.5	£82,577
31 March 2013	12.5	£77,456
31 March 2014	11.5	£72,192
31 March 2015	10.5	£66,781
31 March 2016	9.5	£61,219
31 March 2017	8.5	£55,502
31 March 2018	7.5	£49,625.92
31 March 2019	6.5	£43,585.58
31 March 2020	5.5	£37,377



WESTFIELD PARISH COUNCIL

**Change of Investments**

The body authorised to make a change to the investments is the Finance and Personnel Committee.

<b>Review History</b>	<b>To be reviewed annually</b>
Considered by Finance and Personnel	18/3/15
Agreed by Parish Council	7/4/15
Considered by Finance and Personnel	23/3/16
Agreed by Parish Council	06/06/16
Considered by Finance and Personnel	22/03/17
Agreed by Parish Council	03/04/2017
Considered by Finance and Personnel	21/3/18
Agreed by Parish Council	3/4/18
Considered by Finance and Personnel	20/03/19
Agreed by Parish Council	01/04/2019
Considered by Finance and Personnel	19/03/2020
Agreed by Parish Council	04/05/2020
Considered by Finance and Personnel	18/03/2021
Agreed by Parish Council	
<b>Date of next review</b>	<b>March 2022</b>

## **Annual Review of the Effectiveness of the Internal Control Environment**

The system of internal control is based within a framework comprising the Code of Conduct, internal regulations (including but not limited to Financial Regulations) and administrative procedures.

It is further enhanced by the regular provision of management and financial information. The system is constantly monitored by members as well as officers within the council, most particularly by the Council's Finance and Personnel Committee.

The key elements of the Council's internal control environment are:

- Standing Orders, Financial Regulations and other policies covering a range of functions are implemented and reviewed regularly. Compliance with policies, procedures, laws and regulations is the responsibility of the Council together with the Parish Clerk.
- The Council has adopted a "Code of Corporate Governance"
- The Council has undertaken a Financial Risk Assessment in order to provide a comprehensive framework for the management of risk throughout the council.
- The Council undertakes a thorough review each year of its insurance schedule.
- The Council has measures to prevent and detect fraud, outlined below.
- Through reviews by internal and external auditors and other external agencies, the Council constantly seeks ways of ensuring the economic, effective and efficient use of resources, and for securing continuous improvement in the way in which its functions are exercised.

In June 2014, following a review of the Financial Regulations, the following procedures were agreed:

**1. *Procedures to ensure the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible***

The Finance Officer will enter invoices received onto the Omega system on a weekly basis. Following relevant checks, all outstanding invoices are put to the next Finance and Personnel Committee for authorisation and payment.

Income is recorded and banked on a weekly basis by the Finance Officer and is undertaken in accordance with the Financial Risk Assessment and Lone Working Policy.

**2. *Procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct lost records***

When orders are placed with suppliers a purchase order is raised at the point of ordering. This includes the agreed amount, VAT and delivery charges. Purchase orders are recorded on the purchase order spreadsheet and filed in a Purchase Order book.

On receipt of an invoice the Finance Officer attaches the relevant purchase order to the invoice. The goods, work, supplier and amount for payment is checked. It is then passed to the Clerk who also checks these items and authorises the invoice.

If the amount relates to a regular payment, a single purchase order is raised for the year and each month is checked off, so that duplication of payment in a single month does not take place.

The schedule of income and expenditure is prepared monthly by the Finance Officer for scrutiny by the Finance and Personnel Committee.

The Admin Assistant scans and records all mail received by post on a daily basis, marking whether the item is financial in nature and who it is from and to which officer it is given.

All invoices, whether received by post or by email, are retained in hard copy in line with the records retention schedule.

### **3. *Duties of Officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions***

The Finance Officer will enter all items on to the computer, print off reports and undertake a preliminary check of all invoices received.

The Clerk will check the invoices against purchase order and sign the invoices accordingly.

Payments are made by BACS using online banking. This is a two-step process: payments are first authorised at F&P by two signatories. The Finance Officer sets up the payments within the online banking facility. A bank signatory must then logon separately to the online banking to approve the payments. Upon approval payments are sent. Any payments made by telephone are first agreed by the Finance and Personnel Committee and witnessed by the Clerk. The witnessing of such transactions is signed by the Clerk, or by the Chair of the Council in her absence.

The Finance Officer will arrange for the PAYE and NI returns as well as superannuation returns to be sent electronically, with payment sent separately as authorised by the Council.

### **4. *Procedures to ensure that uncollectable amounts are approved by the RFO before being put to the Council to be written off and approvals are shown in the accounting records***

The annual bad debt report is put to the Finance and Personnel Committee in March and if there are items to write off, the report is signed by the Clerk.

**5. Measures to show that risk is properly managed**

The Council approved the use of the LCRS Risk Assessment software and a report is generated in October each year by the Clerk to assess all risks and this is coupled with the annual review of the insurance schedule.

<b>Review History</b>	<b>To be reviewed annually</b>
Reviewed by Finance and Personnel	18/3/15
Reviewed by Finance and Personnel	23/3/16
Reviewed by Parish Council, no changes	3/5/16
Reviewed by Finance and Personnel	22/3/17
Reviewed by Parish Council, no changes	03/04/17 and 2/5/17
Reviewed by Finance and Personnel	22/3/18
Agreed by Parish Council	3/4/18
Reviewed by Finance and Personnel	20/3/19
Agreed by Parish Council	01/04/2019
Reviewed by Finance and Personnel	18/03/2020
Agreed by Parish Council	04/05/2020
Reviewed by Finance and Personnel	17/06/2021
Agreed by Parish Council	03/05/2021
<b>Date of next review</b>	<b>May 2022</b>