

Westfield Parish Council

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Chair: Cllr G Fuller

Parish Clerk: Ms L J Close FSSLC

Established 2011

All Council Meetings are open to the Public and Press

12th May 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 **Thursday 20th May 2021** at **9.30am** to be held **in the car park of the Oval Office, Cobblers Way, Westfield**. The meeting will consider the items set out below.

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.

AGENDA

1. **ELECTION OF CHAIR OF THE COMMITTEE**
2. **ELECTION OF VICE CHAIR OF THE COMMITTEE**
3. **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)
4. **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.

5. **APPOINTMENT OF GRANTS SUB-COMMITTEE**
To appoint a sub-Committee of members to review the Grants Criteria ahead of the opening of the grants process in July and to review grant applications after the submission deadline in October.
6. **MINUTES**
To confirm and sign as a correct record the minutes of the Finance & Personnel meeting held on 22nd April 2021 **(pages 1-9 and page 39 on gold)**
7. **MONTHLY ACCOUNTS**
To agree the monthly accounts in respect of the following for April 2021:
- Current Account **(pages 10-12)**
 - Corporate Treasury Account **(pages 13-15)**
 - Business Savings Account **(pages 16-18)**
(the interest rate at 1st May is 0.40% variable)
 - Debit card expenditure sheet **(page 19)**
 - Petty cash imprest **(page 20)**
8. **EARMARKED RESERVES** To note the sum of £23,000 transferred from the current year fund to the Earmarked Reserve for Waterside Valley at year-end 31st March.
9. **PUBLIC SECTOR DEPOSIT FUND** To consider options in respect of deposit accounts and investments. **(page 21)**
10. **ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2020-21**
To agree to recommend to Council the assertions highlighted in the Annual Governance statement **(page 22)**, the explanation of negative response to assertion 3 **(page 23)** and the Accounting Statements for the year 2020-21 **(page 24)**
11. **YEAR END SUMMARY OF ACCOUNTS**
To receive the year-end summary of income and expenditure and balance sheet statement of assets and liabilities for the year ending 31st March 2021. Reports for both the Parish Council **(pages 25-31)** and the two Trusts **(pages 32-33)**
12. **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 34)**
13. **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 35)**.
14. **FOOTBALL PITCH FEES 2021-22**
To review the pitch fees for 2021-22. A decision on this was deferred when the fees and charges were being considered in October, pending a better idea on the predicted lifting of restrictions for the 2021-22 season. Returning teams

were not charged for the 2020-21 season. Current schedule attached (**pages 36-37**)

15. FENCE REPAIRS AT NORTON HILL RECREATION

To note the report on the progress of the insurance claim (**page 38**)

To resolve that, under Section 100A(4) of the Local Government Act, 1972, the press and public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information falling within those paragraphs indicated in Part 1 of Schedule 12A of the Local Government Act 1972, as amended.

16. IT SUPPORT CONTRACT

To receive a verbal update from the Clerk.

WESTFIELD PARISH COUNCIL

Minutes of the Finance & Personnel Meeting
held remotely on Zoom on Thursday 22nd April 2021

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

Absent: Cllrs Robin Moss and Bryan Wallbridge

In Attendance: Emily Merko (Finance Officer)

The meeting opened at 7.00pm.

124. APOLOGIES FOR ABSENCE

There were no apologies.

125. DECLARATIONS OF INTEREST AND DISPENSATIONS

Cllr Jackson declared an interest in item 14, IT Support, as a keen advocate of one of the applicants.

126. MINUTES

Resolved: that the Minutes of the Finance & Personnel meeting held on 17th March 2021 be agreed and signed as a correct record.

127. BUDGET VARIATIONS REPORT

The reports on variations in budgeted spending and on the effect of the pandemic on the budget were noted.

128. MONTHLY ACCOUNTS

Resolved:

- a) that the March monthly statement for the Current Account be agreed;
- b) that the March monthly statement for the Corporate Treasury account be agreed;
- c) that the March monthly statement for the Business Savings account be agreed and the interest rate of 0.40% be noted;
- d) that the summaries of debit card transactions since the last meeting (Appendices 1 and 2) be agreed.
- e) That the petty cash top-up and spending since the last meeting be approved (Appendices 3 and 4).

129. VERIFICATION OF THE BANK RECONCILIATIONS

As per Financial Regulation 2.2 the balances on the bank statements were being checked against the accounts and signed by Cllr Wallbridge.

130. 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.

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

Resolved: that the schedule of payments due be agreed (attached as Appendix 5), 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.

131. 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.

Resolved: that the schedule of payments be agreed (attached as Appendix 6) 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.

132. EARMARKED RESERVES

The report on transfers to and from the EMRs and year-end balances was noted.

133. REVIEW OF FINANCIAL REGULATIONS

Resolved: to approve small amendments to FRs 5.11, 6.11, 11.1e for recommendation to Parish Council for annual review.

134. COMMUNITY INFRASTRUCTURE LEVY AND SECTION 106 FUNDS

The report on funds received and spending to date was noted. Cllr Jackson reported that the overdue CIL due on the Oval Homes development should be paid soon.

135. WESTFIELD ACTION PLAN

The Action Plan at April 2021 was discussed and noted. Cllr Jackson reported that she planned to investigate and apply to B&NES' fund to make paths safer once it was open.

136. REVIEW OF POLICIES

Resolved: that the following policies be recommended to Parish Council for approval with no changes on the previous year:

- Information and Data Protection Policy
- Equalities and Diversities Policy

Cllr Hopkins joined the meeting at 7.21pm

CONFIDENTIAL MATTERS

It was resolved that, under Section 100A(4) of the Local Government Act, 1972, the press and public would be excluded from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information falling within those paragraphs indicated in Part 1 of Schedule 12A of the Local Government Act 1972, as amended.

137. IT SUPPORT CONTRACT

Confidential Minutes recorded.

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

The meeting closed at 7.26pm

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 - Year-End March 2021
SHEET 2020-21 - 12

REF	DATE	SUPPLIER	DETAILS	TOTAL	PETTY CASH (see imprest for details)	printing & stationary 4023/1	Subscriptions 4024/1	Parish Environment 4224/202	Flowers in Public Places 4230/202	N/H maintenance 4062/308	Maintenance W/H 4062/307	Community projects 4232/202	Hospitality 4131/101
DC110	30/03/2021	Westfield PC	Cash withdrawal for petty cash year-end top-up	£35.64	£35.64								
			TOTAL (NET)	£35.64	£35.64	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
			VAT:	£0.00									
			TOTAL (Gros)	£35.64									

Minutes are draft until agreed at the next meeting.

Signed Dated

APPENDIX 2

Westfield Parish Council

WESTFIELD PARISH COUNCIL DEBIT CARD SUMMARY

Report for F&P April
SHEET 2021-22 - 1

REF	DATE	SUPPLIER	DETAILS	TOTAL	postage 4022/1	Civic Expenses 4102/102	Subscriptions 4023/1	Parish Environment 4224/202	Flowers in Public Places 4230/202	N/H maintenance 4062/308	W/H Maintenance 4062/307	Community Projects 4232/202	Hospitality 4131/101
DC108	1/4/2021	B&NES	Premises Licence renewal	£70.00								£70.00	
DC109	1/4/2021	Moneysoft	Licence Renewal	£88.80			£74.00						
			TOTAL (NET)	£144.00	£0.00	£0.00	£74.00	£0.00	£0.00	£0.00	£0.00	£70.00	£0.00
			VAT:	£14.80			£14.80						
			TOTAL (Gros)	£158.80									

Minutes are draft until agreed at the next meeting.

Signed Dated

WESTFIELD PARISH COUNCIL PETTY CASH

MONTH SHEET
 March - YEAR-END RECONCILIATION
 2020-21 - 12b

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				
	30/3/2021	Cash drawn out to top up	-£35.64								
		TOTAL (NET)		£0.00	£15.81	£8.16	£3.75	£0.00	£3.33	£0.00	£0.00
		VAT:			£3.17		£0.75		£0.67		
		Ongoing balance	£100.00								
											already reported

Minutes are draft until agreed at the next meeting.

Signed Dated

APPENDIX 4

WESTFIELD PARISH COUNCIL PETTY CASH

MONTH
SHEET

April
2021-22 - 1

IMPREST VALUE	DATE	DETAILS	TOTAL	postage 4022/1	printing & stationary 4023/1	consumables (Civic Exp) 4102/102	Parish Environment 4224/202	N/H maintenance 4062/308	W/H Maintenance 4062/307	Travel & Subsistence 4008/1	Hospitality 4131/101
£100.00	1/4/2021	Cash in hand	£100.00								
	06/04/2021	Batteries	£2.99		£2.39						
		TOTAL (NET)	£2.39	£0.00	£2.39	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
		VAT:	£0.60		£0.60						
		Ongoing balance	£97.01								

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

APPENDIX 6

Schedule of regular payments 2021-22 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												£0.00
Apollo Technology	Cloud Back-up (quarterly)	£0.00												£0.00
Apollo Technology	G-Suite (Quarterly)	£0.00												£0.00
Apollo Technology	Wireless Cloud Controller	£0.00												£0.00
Avon Pension Fund	Superannuation	£879.56												£879.56
GPS Telecoms (DD)	Telephone and broadband	£67.93												£67.93
Greensward	Grounds maintenance	£2,121.58												£2,121.58
HMRC	PAYE and NI	£313.77												£313.77
Oval Commercial (SO)	Office Rental	£839.75												£839.75
Oval Commercial	Use of Boardroom	£0.00												£0.00
Net Salaries (and expenses)	Office staff	£2,821.62												£2,821.62
Public Works Loans Board (DD)	Westhill Play Area	£0.00												£0.00
Ricoh	Photocopier	£148.41												£148.41
Southern Electric	NH Pavilion	£0.00												£0.00
Southern Electric	Christmas Tree	£0.00												£0.00
Total Gas & Power	NH Pavilion	£0.00												£0.00
Water2Business (DD)	Auto-watering systems	£0.00												£0.00
Water2Business (DD)	NH Pavilion	£0.00												£0.00
Zoom subscription (DD)	Meeting space	£11.99												£11.99
Monthly Total		£7,204.61	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

This amount plus one off payments
 Highlight if over £5000 as this requires full Parish Council approval
 added since agenda was distributed

Minutes are draft until agreed at the next meeting.

Signed Dated

Bank Reconciliation Statement as at 30/04/2021
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	30/04/2021	231	10,715.04
			<u>10,715.04</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			10,715.04
<u>Receipts not Banked/Cleared (Plus)</u>			
30/04/2021 NWide int		27.94	
			<u>27.94</u>
			10,742.98
		Balance per Cash Book is :-	10,742.98
		Difference is :-	0.00

Receipts for Month 1

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>
	Balance Brought Fwd :	18,271.37					18,271.37	
Banked: 01/04/2021		103,825.00						
	Bath & NE Somerset Council	103,825.00			1176	1	103,825.00	Precept part 1
Banked: 01/04/2021		100.00						
	Westfield Allotments & Garden	100.00			1012	303	100.00	WAGs rent 2021-22
Banked: 30/04/2021		27.94						
NWide int	Nationwide Savings Account	27.94			204		27.94	NWide int
Total Receipts for Month		103,952.94	0.00	0.00			103,952.94	
Cashbook Totals		<u>122,224.31</u>	<u>0.00</u>	<u>0.00</u>			<u>122,224.31</u>	

Payments for Month 1

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/04/2021	Bath & NE Somerset Council	DC108	70.00			4232	202	70.00	Premises Licence 2021-22
01/04/2021	Moneysoft	DC109	88.80		14.80	4006	1	74.00	Payroll software licence 2021
01/04/2021	Co-op Bank	DS-APRA	5.00			4050	1	5.00	Duplicate statement fee AprilA
01/04/2021	Oval Commercial Investments Lt	DDR1	420.00	420.00		501			Suite 4 rent April
01/04/2021	Oval Commercial Investments Lt	DDR2	587.70	587.70		501			Suite 5 rent - April
14/04/2021	GPS Telecoms Limited	DDR3	81.52	81.52		501			Telephone & broadband Apr
21/04/2021	Corporate Treasury Account	21/04	94,000.00			203		94,000.00	
22/04/2021	BHIB Insurance Ltd	B1680	101.93	101.93		501			Increase Fidelity Guarantee
22/04/2021	C & R Fencing Limited	B1672	1,270.80	1,270.80		501			temp fence repairs NH
22/04/2021	GreenSward Sports Consultancy	B1673	2,545.90	2,545.90		501			Grounds maintenance March
22/04/2021	IAC Internal Audit & Compliance	B1670	270.00	270.00		501			Internal Audit visit 1
22/04/2021	Ricoh UK Ltd	B1681	178.09	178.09		501			Photocopier Apr-Jun
22/04/2021	Rob Wicke	B1674	2,500.00	2,500.00		501			Flowers payment 1
22/04/2021	Youth Connect SW Ltd	B1669	3,138.65	3,138.65		501			Youth services pyt 1 of 4
22/04/2021	St Nicholas Churchyard	B1671	2,191.00			4241	202	2,191.00	Churchyard grant 2021-22
22/04/2021	HMRC	B1675	313.77			515		313.77	PAYE/NIC Month 1
22/04/2021	Avon Pension Fund	B1676	879.56			517		879.56	Superann Month 1
23/04/2021	Westfield Parish Council	B1677-9	2,821.62			516		2,821.62	April salaries
26/04/2021	Zoom Video Communications Inc	DDR4	11.99	11.99		501			monthly subscription
27/04/2021	Co-op Bank	DS-APRB	5.00			4050	1	5.00	Duplicate statement AprB
Total Payments for Month			111,481.33	11,106.58	14.80			100,359.95	
Balance Carried Fwd			10,742.98						
Cashbook Totals			122,224.31	11,106.58	14.80			111,102.93	

**Bank Reconciliation Statement as at 30/04/2021
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	30/04/2021	101	468,799.72
			468,799.72
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			468,799.72
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			0.00
			468,799.72
		Balance per Cash Book is :-	468,799.72
		Difference is :-	0.00

Receipts for Month 1

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>
	Balance Brought Fwd :	374,799.72					374,799.72	
	Banked: 21/04/2021	94,000.00						
21/04	Current Account	94,000.00				201	94,000.00	
Total Receipts for Month		94,000.00	0.00	0.00			94,000.00	
Cashbook Totals		<u>468,799.72</u>	<u>0.00</u>	<u>0.00</u>			<u>468,799.72</u>	

Payments for Month 1

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</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
			0.00						
	Total Payments for Month		0.00	0.00	0.00			0.00	
	Balance Carried Fwd		468,799.72						
	Cashbook Totals		468,799.72	0.00	0.00			468,799.72	

Receipts for Month 1

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>
	Balance Brought Fwd :	85,000.03					85,000.03	
Banked: 30/04/2021		27.94						
	Nationwide Bank	27.94			1196	1	27.94	NWide interest April
Total Receipts for Month		27.94	0.00	0.00			27.94	
Cashbook Totals		<u>85,027.97</u>	<u>0.00</u>	<u>0.00</u>			<u>85,027.97</u>	

Payments for Month 1

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</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
30/04/2021	Current Account	NWide int	27.94				201	27.94	NWide int
Total Payments for Month			27.94	0.00	0.00			27.94	
Balance Carried Fwd			85,000.03						
Cashbook Totals			85,027.97	0.00	0.00			85,027.97	

WESTFIELD PARISH COUNCIL PETTY CASH

MONTH SHEET

May
2021-22 - 2

IMPREST VALUE	DATE	DETAILS	TOTAL	postage 4022/1	printing & stationary 4023/1	Travel and subsistence 4008/101	Parish Environment 4224/202	N/H maintenance 4062/308	W/H Maintenance 4062/307	Travel & Subsistence 4008/1	Hospitality 4131/101
£100.00	1/4/2021	Cash in hand	£100.00								
	06/04/2021	Batteries	£2.99		£2.39						
	6/4/2021	Talk Talk phone bill for Zoom meetings Cllr Williams	£9.18			£9.18					
		TOTAL (NET)	£11.57	£0.00	£2.39	£9.18	£0.00	£0.00	£0.00	£0.00	£0.00
		VAT:	£0.60		£0.60						
		Ongoing balance	£87.83								

top-up required? no

previously reported
added since agenda circulated

Imprest Holder signature E. Williams Date 12/5/21

Counter signature WJA Date 12/5/21

Signed: _____ Signed: _____
Date: _____ Date: _____

Public Sector Deposit Fund

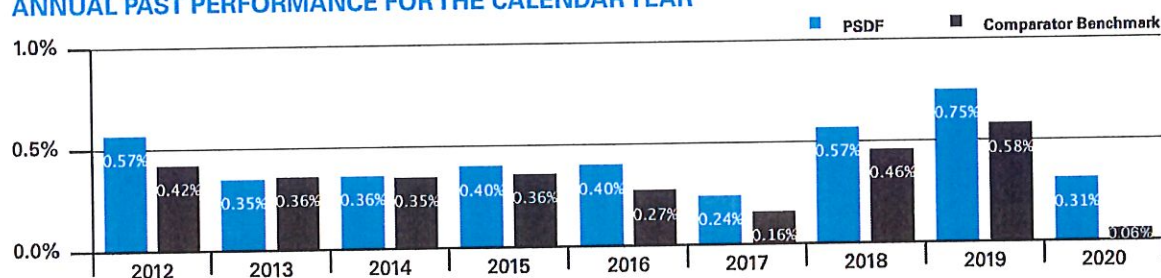
On the suggestion of the year-end accountant, I have looked into this fund as an investment option to replace the Corporate Treasury savings account with the Co-op in which the majority of Parish Council funds are held. The Corporate Treasury account is kept as a control measure so that large amounts of money are not held in the current account. In the past the Corporate Treasury account has also provided a reasonable source of interest income although not as high as the term accounts. We ensure a £10,000 running balance in the current account and transfer relevant funds from the Corporate Treasury account ahead of the monthly payments run. The Public Sector Deposit Fund was suggested because our Corporate Treasury account is currently paying 0% interest on the £400K+ funds that are sitting in it.

The Public Sector Deposit Fund is managed by CCLA and is specifically for local government. It is low risk and is described as a cash management solution. The primary objective of the fund is to maintain the net asset value which means low volatility but also limited gains. Full details can be read here: www.ccla.co.uk/investment-solutions/fund/the-public-sector-deposit-fund

The purchase of shares and would be an investment rather than a bank account but the shares (funds) could be withdrawn or added to with a same-day request to the fund. The investment would be represented as an asset in the accounts rather than as a cash balance and instead of cash book transfers between accounts the regular purchase/selling of shares would go through as expenditure and income.

At present the fund is run in a "negative yield" environment which means that any yield is accumulated in net asset value per share rather than being paid out as dividend income to the Council. The return rates on the fund over the past few years can be seen below.

ANNUAL PAST PERFORMANCE FOR THE CALENDAR YEAR



For a meaningful comparison, the rate on our Corporate Treasury account in March 2020 was 0.01% and is now 0%. The rate on our 95-day saver account with Nationwide is 0.40% at the moment.

There is an annual management fee of 0.08%.

The fund warns that "The value of the PSDF's shares is not guaranteed, and buying shares is not the same as making a deposit with a bank or other deposit taking body. The PSDF has no capital guarantees and the value of your investment may go up or down. Any loss of principal is to be borne by the investor."

I believe that the benefits of this option are limited at the present time given the low rate of return, the negative yield environment and the management fee and as officers we have no experience of investments. However, this does appear to be a fairly low maintenance investment option which simply replaces the need for a Corporate Treasury account. It could be argued that the PSDF option even at a 0.3% rate is more prudent than the 0% rate of return on the account in which the funds are currently held. I am happy to investigate this option further if the Committee would like me to do so or we could revisit in the future when yields might be higher.

Emily Merko
Finance Officer
4th May 2021

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

WESTFIELD 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 2021, 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:

and recorded as minute reference:

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

Chairman

Clerk

www.westfieldparishcouncil.co.uk/council/annual-report-and-accounts/

WESTFIELD PARISH COUNCIL
ANNUAL AUDIT AND ACCOUNTABILITY RETURN 2020-21

Further explanation of negative response to assertion 3 of the Annual Governance Statement

The Internal Auditor has highlighted to the Parish Council it had failed to follow Financial Regulation 11 correctly in the tender process for the Christmas Lights contract, a 5-year contract totalling in excess of £25,000, which went out to tender in February 2020, deadline in April 2020 and was decided upon in June 2020.

It was highlighted that the Finance Officer failed to present the tender specification to Parish Council before publication; omitted to use the Contracts Finder platform for advertisement of the tender (11.1b) and failed to open the tenders in the presence of a Councillor (11.1f). Regarding the latter, the extenuating circumstances of lockdown in April 2020 was acknowledged.

As the Council neither followed the Public Contracts Regulations 2015 correctly (11.1b) nor suspended the Financial Regulations (11.1d) for this contract, it therefore failed to comply with regulations and Proper Practices in this respect. For this reason, the Parish Council is compelled to answer No to assertion 3 regarding compliance with Proper Practices.

At its meeting on 6th April 2021, the Parish Council and Officers have noted and acknowledged this omission and have put together clear instructions so that the correct procedures are followed in full in future.

Section 2 – Accounting Statements 2020/21 for

WESTFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	328,098	386,463	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	198,650	207,100	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	83,546	180,087	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	49,160	50,491	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	7,373	7,373	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	167,297	226,936	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	386,464	488,850	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	378,224	478,171	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	496,239	602,504	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	37,377	30,521	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
	✓		

I certify that for the year ended 31 March 2021 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

Date

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

as recorded in minute reference:

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

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Full Council								
1 Central Services								
1099 Miscellaneous Income	0	10,000	0	(10,000)			0.0%	
1176 Precept Received	198,650	207,100	207,100	0			100.0%	
1196 Interest Received	1,211	471	1,020	549			46.2%	
Central Services :- Income	199,861	217,571	208,120	(9,451)			104.5%	0
4001 Wages & Salaries	36,140	38,174	38,699	525	525	525	98.6%	
4002 Employer's NIC	1,415	1,631	1,557	(74)	(74)	(74)	104.8%	
4003 Employer's Superannuation	6,072	8,398	8,294	(104)	(104)	(104)	101.3%	
4005 Training	230	0	500	500	500	500	0.0%	
4006 Employment Services	842	72	869	797	797	797	8.3%	
4008 Travel & Subsistence	24	33	200	167	167	167	16.6%	
4011 Rates Payable	0	516	0	(516)	(516)	(516)	0.0%	
4013 Rent Payable	5,877	9,027	5,877	(3,150)	(3,150)	(3,150)	153.6%	
4018 Health & Safety	844	434	299	(135)	(135)	(135)	145.3%	
4021 Telephone & Fax	375	784	420	(364)	(364)	(364)	186.6%	
4022 Postage	342	207	220	13	13	13	94.1%	
4023 Stationery Printing, Public'ns	265	453	750	297	297	297	60.5%	
4024 Subscriptions	1,238	1,216	1,200	(16)	(16)	(16)	101.4%	
4025 Insurance	2,726	2,430	2,912	482	482	482	83.4%	
4026 Photocopying Charges	727	643	725	82	82	82	88.7%	
4027 Information Technology	4,947	5,153	3,816	(1,337)	(1,337)	(1,337)	135.0%	
4030 Recruitment	77	0	0	0	0	0	0.0%	
4036 Furniture & Equipment	30	398	250	(148)	(148)	(148)	159.4%	
4050 Bank Charges	120	105	120	15	15	15	87.5%	
4056 Audit Fees - External	600	600	637	37	37	37	94.2%	
4057 Audit Fees - Internal	335	325	345	20	20	20	94.2%	
4058 Accountancy Support	216	234	443	209	209	209	52.9%	
Central Services :- Indirect Expenditure	63,440	70,836	68,133	(2,703)	0	(2,703)	104.0%	0
Net Income over Expenditure	136,421	146,735	139,987	(6,748)				
6001 less Transfer to EMR	2,911	300						
Movement to/(from) Gen Reserve	133,510	146,435						
100 Corporate Management								
4061 Pension Deficit Funding	5,534	2,287	2,287	0	0	0	100.0%	
Corporate Management :- Indirect Expenditure	5,534	2,287	2,287	0	0	0	100.0%	0
Net Expenditure	(5,534)	(2,287)	(2,287)	(0)				

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Democratic Process</u>								
4007 Conference Expenses	27	0	0	0		0	0.0%	
4008 Travel & Subsistence	77	0	0	0		0	0.0%	
4131 Hire Meeting Rooms/Hospitality	692	122	1,030	908		908	11.9%	
Democratic Process :- Indirect Expenditure	<u>796</u>	<u>122</u>	<u>1,030</u>	<u>908</u>	<u>0</u>	<u>908</u>	<u>11.9%</u>	<u>0</u>
Net Expenditure	<u>(796)</u>	<u>(122)</u>	<u>(1,030)</u>	<u>(908)</u>				
6001 less Transfer to EMR	7,235	0						
Movement to/(from) Gen Reserve	<u>(8,031)</u>	<u>(122)</u>						
<u>102 Civic Support</u>								
4101 Chair's Allowance	600	600	600	0		0	100.0%	
4102 Civic Expenses	281	3	280	277		277	1.0%	
4210 Website	0	2,892	4,880	1,988		1,988	59.3%	
4212 Newsletter	5,425	5,250	5,500	250		250	95.5%	1,000
Civic Support :- Indirect Expenditure	<u>6,306</u>	<u>8,745</u>	<u>11,260</u>	<u>2,515</u>	<u>0</u>	<u>2,515</u>	<u>77.7%</u>	<u>1,000</u>
Net Expenditure	<u>(6,306)</u>	<u>(8,745)</u>	<u>(11,260)</u>	<u>(2,515)</u>				
6000 plus Transfer from EMR	0	1,000						
6001 less Transfer to EMR	0	250						
Movement to/(from) Gen Reserve	<u>(6,306)</u>	<u>(7,995)</u>						
<u>199 Capital and Projects</u>								
1099 Miscellaneous Income	0	6,891	0	(6,891)			0.0%	
1106 s106 income	55,909	93,000	0	(93,000)			0.0%	
1177 Grants Received	0	47,909	0	(47,909)			0.0%	
1179 CIL income	9,750	2,497	0	(2,497)			0.0%	2,497
Capital and Projects :- Income	<u>65,659</u>	<u>150,297</u>	<u>0</u>	<u>(150,297)</u>				<u>2,497</u>
4901 Loan Interest	1,165	991	992	1		1	99.9%	
4902 Loan Capital Repaid	6,209	6,382	6,382	0		0	100.0%	
4912 CAP Nature Trail	0	780	0	(780)		(780)	0.0%	
4916 CAP auto-watering	7,869	0	0	0		0	0.0%	
4917 CAP Fencing at NH Rec	0	1,059	0	(1,059)		(1,059)	0.0%	
4918 CAP Lights on Pit Path	0	0	8,000	8,000		8,000	0.0%	
4927 CAP Festive Lights on lamposts	950	0	0	0		0	0.0%	
4928 CAP Pavilion at Westhill	5,260	0	0	0		0	0.0%	
4929 CAP track & gym equip at WH	0	96,259	0	(96,259)		(96,259)	0.0%	50,649
4990 Rolling Capital Provision	0	0	5,000	5,000		5,000	0.0%	
Capital and Projects :- Indirect Expenditure	<u>21,452</u>	<u>105,472</u>	<u>20,374</u>	<u>(85,098)</u>	<u>0</u>	<u>(85,098)</u>	<u>517.7%</u>	<u>50,649</u>
Net Income over Expenditure	<u>44,206</u>	<u>44,826</u>	<u>(20,374)</u>	<u>(65,200)</u>				
6000 plus Transfer from EMR	9,569	48,689						
6001 less Transfer to EMR	70,399	137,329						

Detailed Income & Expenditure by Budget Heading 31/03/2021

Month No: 12

YEAR END Budget Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Movement to/(from) Gen Reserve	(16,623)	(43,815)						
Full Council :- Income	265,520	367,868	208,120	(159,748)			176.8%	
Expenditure	97,528	187,461	103,084	(84,377)	0	(84,377)	181.9%	
Net Income over Expenditure	167,992	180,407	105,036	(75,371)				
plus Transfer from EMR	9,569	49,689						
less Transfer to EMR	80,545	137,879						
Movement to/(from) Gen Reserve	97,016	92,217						

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Environment & Development								
<u>202 Community Support</u>								
1032 Fun Day Income	650	0	500	500			0.0%	
1177 Grants Received	3,840	0	0	0			0.0%	
Community Support :- Income	<u>4,490</u>	<u>0</u>	<u>500</u>	<u>500</u>			<u>0.0%</u>	<u>0</u>
4203 Grants	12,990	10,656	15,000	4,344	4,344		71.0%	350
4223 Christmas	13,151	12,585	13,511	926	926		93.1%	
4224 Parish Environment (Plants etc	397	1,596	2,250	654	654		70.9%	
4225 Green space maintenance	2,179	1,233	4,000	2,767	2,767		30.8%	
4227 E & D Projects	620	198	5,000	4,803	4,803		4.0%	
4230 Flowers in Public Places	6,181	5,507	5,650	143	143		97.5%	
4231 De-fibrillator	3,684	385	480	95	95		80.3%	
4232 Community Projects	2,399	271	2,351	2,080	2,080		11.5%	
4237 Youth Provision	6,786	10,462	11,662	1,200	1,200		89.7%	
4241 St Nicholas Churchyard	2,144	2,180	2,180	0	0		100.0%	
4242 VE Day 75 event	0	45	3,000	2,955	2,955		1.5%	
Community Support :- Indirect Expenditure	<u>50,529</u>	<u>45,117</u>	<u>65,084</u>	<u>19,967</u>	<u>0</u>	<u>19,967</u>	<u>69.3%</u>	<u>350</u>
Net Income over Expenditure	<u>(46,039)</u>	<u>(45,117)</u>	<u>(64,584)</u>	<u>(19,467)</u>				
6000 plus Transfer from EMR	3,429	350						
6001 less Transfer to EMR	18,471	13,700						
Movement to/(from) Gen Reserve	<u>(61,082)</u>	<u>(58,467)</u>						
<u>303 Westfield Allotments</u>								
1012 Income from WAGS	100	100	100	0			100.0%	
Westfield Allotments :- Income	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>			<u>100.0%</u>	<u>0</u>
4039 Grounds maintenance	66	0	100	100	100		0.0%	
4043 s106 Expenditure	17,037	0	0	0	0		0.0%	
Westfield Allotments :- Indirect Expenditure	<u>17,103</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>0.0%</u>	<u>0</u>
Net Income over Expenditure	<u>(17,003)</u>	<u>100</u>	<u>0</u>	<u>(100)</u>				
6000 plus Transfer from EMR	17,037	0						
Movement to/(from) Gen Reserve	<u>34</u>	<u>100</u>						
<u>307 Westhill Recreation Ground</u>								
1099 Miscellaneous Income	0	1,478	0	(1,478)			0.0%	
1106 s106 income	0	6,393	0	(6,393)			0.0%	

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1177 Grants Received	570	279	570	292			48.9%	
Westhill Recreation Ground :- Income	570	8,150	570	(7,580)			1429.8%	0
4039 Grounds maintenance	10,364	11,367	10,882	(485)		(485)	104.5%	
4043 s106 Expenditure	0	6,393	0	(6,393)		(6,393)	0.0%	
4062 Ground Maintenance ad hoc	2,675	4,103	5,000	897		897	82.1%	
4064 Play equipment	15,911	11,299	0	(11,299)		(11,299)	0.0%	11,299
4065 Play area inspections	239	346	249	(97)		(97)	139.0%	
Westhill Recreation Ground :- Indirect Expenditure	29,189	33,509	16,131	(17,378)	0	(17,378)	207.7%	11,299
Net Income over Expenditure	(28,619)	(25,359)	(15,561)	9,798				
6000 plus Transfer from EMR	15,911	11,299						
Movement to/(from) Gen Reserve	(12,708)	(14,060)						
308 Norton Hill Recreation Ground								
1099 Miscellaneous Income	0	10,015	0	(10,015)			0.0%	
1106 s106 income	8,405	0	0	0			0.0%	
1177 Grants Received	3,064	1,054	1,484	430			71.0%	
1180 Donations Received	48	0	0	0			0.0%	
Norton Hill Recreation Ground :- Income	11,516	11,069	1,484	(9,585)			745.9%	0
4011 Rates Payable	884	0	911	911		911	0.0%	
4012 Water	473	383	620	237		237	61.8%	
4014 Electricity	543	437	630	193		193	69.4%	
4015 Gas/Heating Oil	45	186	160	(26)		(26)	116.2%	
4039 Grounds maintenance	13,055	14,449	13,708	(741)		(741)	105.4%	
4043 s106 Expenditure	8,405	0	0	0		0	0.0%	
4062 Ground Maintenance ad hoc	5,742	2,826	10,000	7,174		7,174	28.3%	
4063 CCTV	97	85	100	15		15	85.0%	
4065 Play area inspections	239	346	246	(100)		(100)	140.7%	
Norton Hill Recreation Ground :- Indirect Expenditure	29,482	18,712	26,375	7,663	0	7,663	70.9%	0
Net Income over Expenditure	(17,966)	(7,644)	(24,891)	(17,247)				
6001 less Transfer to EMR	4,258	5,898						
Movement to/(from) Gen Reserve	(22,224)	(13,542)						
Environment & Development :- Income	16,676	19,319	2,654	(16,665)			727.9%	
Expenditure	126,304	97,338	107,690	10,352	0	10,352	90.4%	
Net Income over Expenditure	(109,628)	(78,020)	(105,036)	(27,016)				
plus Transfer from EMR	36,377	11,649						
less Transfer to EMR	22,729	19,598						
Movement to/(from) Gen Reserve	(95,980)	(85,968)						

28/04/2021

Westfield Parish Council 2020-21

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Detailed Income & Expenditure by Budget Heading 31/03/2021

Month No: 12

YEAR END Budget Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	282,196	387,187	210,774	(176,413)			183.7%	
Expenditure	223,831	284,800	210,774	(74,026)	0	(74,026)	135.1%	
Net Income over Expenditure	<u>58,365</u>	<u>102,387</u>	<u>0</u>	<u>(102,387)</u>				
plus Transfer from EMR	45,946	61,338						
less Transfer to EMR	103,274	157,477						
Movement to/(from) Gen Reserve	<u>1,037</u>	<u>6,248</u>						

Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 31/03/2021

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Refunds	4,992	
110	Prepayments	13,432	
201	Current Account	18,271	
203	Corporate Treasury Account	374,800	
204	Fixed Rate Savings Account	85,000	
250	Peity Cash	100	
	Total Current Assets		496,595
	<u>Current Liabilities</u>		
501	Trade Creditors	4,679	
510	Accruals	3,066	
	Total Current Liabilities		7,745
	Net Current Assets		488,850
	Total Assets less Current Liabilities		488,850
	<u>Represented by :-</u>		
301	Current Year Fund	102,387	
310	General Reserve	(39,055)	
315	EMR Rolling Capital Fund	64,863	
320	EMR Tree Works	5,398	
322	EMR Grants Unpaid	1,800	
324	EMR Training	7,769	
325	EMR Legal Fees	6,000	
326	EMR Elections	5,538	
327	EMR E&D Projects	16,187	
328	EMR Grants Rec'd in Advance	6,207	
329	EMR Play Equipment	24,098	
330	EMR Community Fund	14,113	
331	EMR Community Centre	88,000	
332	EMR CCTV	4,375	
333	EMR Youth Provislon	33,484	
334	EMR s106 - funds rec'd in adva	95,740	
335	EMR Conferences & Travel	1,497	
336	EMR Street Scene Maintenance	2,948	
337	EMR Recruitment	923	
340	EMR CIL 2020-21	947	
343	EMR NH Maintenance repairs	9,258	
344	EMR Salaries Contingency	1,252	
345	EMR Pit Path Lights	8,000	
346	EMR Nature Trail	4,120	
347	EMR Waterside Valley	23,000	
	Total Equity		488,850

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
603 Norton Hill Recreation Ground							
1015 Pitch Hire	42	464	422			9.1%	
1018 Bowling Income	1,012	1,020	8			99.2%	
1196 Interest Received	1	0	(1)			0.0%	
Norton Hill Recreation Ground :- Income	<u>1,055</u>	<u>1,484</u>	<u>429</u>			<u>71.1%</u>	<u>0</u>
4601 Trust Grant to WPC	1,054	1,484	430		430	71.0%	
Norton Hill Recreation Ground :- Indirect Expenditure	<u>1,054</u>	<u>1,484</u>	<u>430</u>	<u>0</u>	<u>430</u>	<u>71.0%</u>	<u>0</u>
Net Income over Expenditure	<u>1</u>	<u>0</u>	<u>(1)</u>				
6001 less Transfer to EMR	1						
Movement to/(from) Gen Reserve	<u>0</u>						
604 Westhill Recreation Ground							
1015 Pitch Hire	279	570	292			48.9%	
1196 Interest Received	3	0	(3)			0.0%	
Westhill Recreation Ground :- Income	<u>281</u>	<u>570</u>	<u>289</u>			<u>49.3%</u>	<u>0</u>
4601 Trust Grant to WPC	279	570	292		292	48.9%	
Westhill Recreation Ground :- Indirect Expenditure	<u>279</u>	<u>570</u>	<u>292</u>	<u>0</u>	<u>292</u>	<u>48.9%</u>	<u>0</u>
Net Income over Expenditure	<u>3</u>	<u>0</u>	<u>(3)</u>				
6001 less Transfer to EMR	3						
Movement to/(from) Gen Reserve	<u>0</u>						
Grand Totals:- Income	<u>1,336</u>	<u>2,054</u>	<u>718</u>			<u>65.0%</u>	
Expenditure	<u>1,332</u>	<u>2,054</u>	<u>722</u>	<u>0</u>	<u>722</u>	<u>64.8%</u>	
Net Income over Expenditure	<u>4</u>	<u>0</u>	<u>(4)</u>				
less Transfer to EMR	4						
Movement to/(from) Gen Reserve	<u>0</u>						

Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 31/03/2021

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<u>Current Assets</u>			
211	Bank A/c Norton Hill Trust	1,256	
212	Bank A/c West Hill Trust	453	
221	Business Rsv Norton Hill Trust	3,394	
222	Business Rsv West Hill Trust	6,431	
	Total Current Assets		11,534
<u>Current Liabilities</u>			
510	Accruals	1,332	
	Total Current Liabilities		1,332
	Net Current Assets		10,202
	Total Assets less Current Liabilities		10,202
<u>Represented by :-</u>			
300	Current Year Fund	4	
310	General Reserves	(4)	
311	Trust Fund Norton Hill	3,596	
312	Trust Fund - West Hill	6,605	
	Total Equity		10,202

Schedule of regular payments 2021-22 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 costs	£0.00	£1,096.09											£1,096.09
Avon Pension Fund	Superannuation	£879.56	£879.56											£1,759.12
GPS Telecoms (DD)	Telephone and broadband	£67.93												£67.93
Greensward	Grounds maintenance	£2,121.58	£2,121.58											£4,243.16
HMRC	PAYE and NI	£313.77	£313.97											£627.74
Oval Commercial (SO)	Office Rental	£839.75	£839.75											£1,679.50
Oval Commercial	Use of Boardroom	£0.00												£0.00
Net Salaries (and expenses)	Office staff	£2,821.62	£2,821.42											£5,643.04
Public Works Loans Board (DD)	Westhill Play Area	£0.00												£0.00
Ricoh	Photocopier	£148.41												£148.41
Southern Electric	NH Pavilion	£0.00												£0.00
Southern Electric	Christmas Tree	£0.00												£0.00
Total Gas & Power	NH Pavilion	£0.00	£46.61											£46.61
Water2Business (DD)	Auto-watering systems	£0.00												£0.00
Water2Business (DD)	NH Pavilion	£0.00												£0.00
Zoom subscription (DD)	Meeting space	£11.99												£11.99
	Monthly Total	£7,204.61	£8,118.98	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

This amount plus one off payments
 Highlight if over £5000 as this requires full Parish Council approval
 added since agenda was distributed

Schedule of Fees and Charges 2021/22

1. Background

The purpose of this report is for the Committee to review and agree the 2021/22 fees and charges outlined below. At F&P on 21st October 2020 the fees below were agreed. It was agreed that pitch hire costs would not yet be fixed but would be re-visited in May 2021.

2. Football Hire Charges

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Norton Hill Adult Hire	£400	£408	£416	£350	£350	£350	£350	
Norton Hill Junior Hire	£110	£112	£114	£114	£114	£114	£114	
Norton Hill Casual Adult/Junior (with facilities)	£45	£46	£47	£47	£47	£47	£47	
Norton Hill Casual Adult/Junior (without facilities)	£20	£21	£21	£21	£21	£21	£21	
Westhill Adult Hire	£370	£377	£385	£285	£285	£285	£285	
Westhill Junior Hire	£90	£92	£94	£94	£94	£94	£94	
Westhill Casual Adult/Junior	£44	£45	£46	£46	£46	£46	£21	

3. Allotments

	2014/15	2015/16	2016/17	2017/18	2018 19	2019/20	2020/21	2021/22
Annual rent	£100	£100	£100	£100	£100	£100	£100	£100

4. Norwest Bowling Club

Following the 2019 lease review it was agreed to put the lease up to £1,000 for 2019/20 and thereafter, as per the lease, by the following formula:

$$a \times b = c \quad c / d = \text{new rent effective 1}^{\text{st}} \text{ October}$$

a = current rent

b = CPI in July of the previous year

d = the CPI of July of the year before that

<https://www.ons.gov.uk/economy/inflationandpriceindices>

2021/22 rent: $1,019.83 \times 109.2 / 108.0 = £1031.16$

Therefore, the new rent for the Bowling Club wef 1 October 2021 will be **£1031.16**

Norwest Bowling Club rent 1st October – 30th September

Schedule of Fees and Charges 2021/22

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
CPI July	2014 – 127.8	2015 - 128	2016 – 128.79 or 100.6	2017 – 103.2	2018 - 105.9	2019- 108.0	2020- 109.2	2021-
Rent from Norwest Bowling Club	£410.78	£428.55	£429.22	£431.86	£443.02	£1,000.00	£1,019.83	£1031.16

5. Fun Fair

Activity	Charge per Day	No. of Days	Total
1. Set up/dismantle	£90.00	3 days	£270.00
2. Operational	£150.00	5 days	£750.00
3. Water – use of the water tap at the rear of the Pavilion			£50.00
Total:			£1,070.00

There is also a bond of £1,300 against damage to the site.

6. Fun Day

	2021/22	2022/23	2023/24	2024/25	2025/26
Pitch charges	Traders: £15 Caterers: £20 Charities: £0				

Insurance claim for fence damage at Norton Hill Rec

Date	Details	received	paid	cost code
05/03/2021	Insurance agreed to pay: £1085 for removing damaged fence and temporary fence (C&R Fencing) £140 for clearing debris (Greensward) Minus £125 excess	£1,100.00		£1085 1199/199 (unspent funds to EMR 328 at year end) £15 1199/308
10/03/2021	Greensward invoice for initial clear up		£140.00	4062/308
17/03/2021	Greensward invoice for additional clear up		£75.00	4062/308
23/03/2021	C&R Fencing invoice for clearing damaged fence, installing temporary fence, 4 weeks		£1,059.00	4917/199
29/03/2021	Insurance agreed to pay: C&R Fencing - Replacement Fencing - £3,432 - Traffic Management Plan - £2,299 Greensward - Final clearance of site - £75	£5,806.00		£75 4062/308 £5731 1199/199 (unspent to EMR 328 at year end)
30/04/2021	C&R Fencing invoice for fence repairs		£3,432.00	4917/199 (from EMR 328)
30/04/2021	C&R Fencing invoice for traffic management		£2,299.00	4917/199 (and EMR 328)
			-£125.00	excess
	TOTAL	£6,906.00	£6,880.00	
	<i>difference</i>		<i>£26.00</i>	

C&R Fencing charged £26 less than quoted for the temporary repair. As a result, the Parish Council owes the Insurance company, AVIVA, £26. Am waiting to hear if there is any further charge for the hire of the temporary fencing. If not, we should return £26 to AVIVA.