

# Westfield Parish Council

The Oval Office, St Peter's Business Park

Westfield, BA3 3BX

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

Established 2011

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

15<sup>th</sup> September 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 22nd September 2021 at 7pm** in the **Board Room, Oval Office, Cobblers Way, Westfield.**

Members of the public are welcome to join via Zoom

Join Zoom Meeting

<https://us06web.zoom.us/j/95182538708?pwd=eU4wRzR0VmtjUTZKODhNK0NSdjY5dz09>

Meeting ID: 951 8253 8708

Passcode: 239034

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.

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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 22<sup>nd</sup> July 2021 (**pages 1-7**)
4. **MONTHLY ACCOUNTS** To agree the monthly accounts in respect of the following for July and August 2021:
  - Current Account (**pages 8-13**)
  - Corporate Treasury Account (**pages 14-18**)
  - Business Savings Account (**pages 19-23**) (the interest rate at 1<sup>st</sup> September remains 0.40% variable)
  - Petty cash imprest sheet (**pages 24-25**)
  - Debit card imprest sheet (**pages 26-27**)
6. **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. The August invoices (**page 28**) have already been paid; the September invoices are awaiting payment (**page 29**).
7. **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 30**).
8. **GRANTS 2021-22**

To note membership of the 2020-21 Grants Sub-Committee as agreed at F&P in May: Cllrs Wilkinson, Williams, Cooper and Fuller. The Committee will review and make recommendations on grant applications. The deadline for applications is 4<sup>th</sup> October and the sub-Committee must meet in the week commencing 11<sup>th</sup> October in order for its recommendations to be put to F&P on 20<sup>th</sup> October and to Council on 1<sup>st</sup> November.
9. **FUNDING FOR THE CANTILEVER ARM AT WESTHILL RECREATION GROUND**

£6,135.10 agreed as the lowest quote at E&D on 13<sup>th</sup> September 2021.
10. **EXTERNAL AUDIT**

A response was received in the form of sections 1-3 of the AGR reports and certificate (**pages 31-35**)

## WESTFIELD PARISH COUNCIL

Minutes of the Finance & Personnel Meeting  
held at The Oval Office (car park) on Thursday 22<sup>nd</sup> July 2021

A consultation meeting was held on Zoom the previous day on Wednesday 21<sup>st</sup> July with Cllrs Cooper, Fuller, Wilkinson and Williams in attendance as well as the Clerk and Finance Officer. Cllrs Hopkins and Mansell sent apologies and Cllr Wilkinson chaired the meeting.

Present: Cllr Philip Wilkinson (Chair) and Cllrs Robin Moss and Pat Williams

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

As this was the Finance Officer's final meeting, the Chairman recorded his thanks for all her astounding work over the past years and wished her happiness and success for the future. The new Finance Officer was due to start the following week.

The meeting opened at 9.30am

### 25. APOLOGIES FOR ABSENCE

Apologies were received from Cllrs Hopkins and Mansell.

### 26. DECLARATIONS OF INTEREST AND DISPENSATIONS

The Clerk declared an interest in Minute 37 Internal Audit as she had worked previously with one of the tenderers.

### 27. MINUTES

**Resolved:** that the Minutes of the Finance & Personnel meeting held on 24<sup>th</sup> June 2021 be agreed and signed as a correct record.

### 28. BUDGET VARIATIONS

The report on variations in budgeted spending was noted.

### 29. MONTHLY ACCOUNTS

**Resolved:**

- a) that the June monthly statement for the Current Account be agreed;
- b) that the June monthly statement for the Corporate Treasury account be agreed;
- c) that the June 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.
- e) That the petty cash spending since the last meeting be approved (Appendix 2).

### 30. VERIFICATION OF 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.

### 31. SCHEDULE OF PAYMENTS REQUIRING AUTHORISATION

Minutes are draft until agreed at the next meeting.

## Westfield Parish Council

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 3), 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.

### 32. 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 4) 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.

### 33. PAYMENTS IN AUGUST

**Resolved:** That Cllrs Wilkinson and Williams would approve payments on behalf of the Committee and that these would be ratified at the meeting in September.

### 34. REPORT ON COMMUNITY INFRASTRUCTURE LEVY (CIL) AND SECTION 106 FUNDS

The updated report on funds received and spending to date included the fees for the purchase of Waterside Valley which was due to complete on 23<sup>rd</sup> July. There was a small surplus of s106 grant for this project, which B&NES had confirmed could be used for initial maintenance work.

### 35. FEEDBACK ON 2020 GRANTS

The feedback was noted. Those who had not yet been able to spend the grant would be asked for further feedback later in the year.

### 36. OFFICE SPACE

The Committee was reluctant to consider office space at The Shambles or Radco developments as they were so far from the centre of Westfield. It was agreed that the most viable option at the present time was that offered by Trinity Methodist, although a number of practicalities would need to be considered before a final decision was made. The Clerk would arrange to visit and assess the premises with a view to reporting back further details.

### 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.

Minutes are draft until agreed at the next meeting.

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

**Westfield Parish Council**

**37. INTERNAL AUDIT 2021 ONWARDS**

**Resolved:** to appoint Auditing Solutions Ltd as our Internal Auditor for 2021-22 with a view to extending this if satisfactory.

The meeting closed at 9.35am

Minutes are draft until agreed at the next meeting.

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



WESTFIELD PARISH COUNCIL PETTY CASH

MONTH                      July  
SHEET                      2021-22 - 4

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	Community Events 4232/202	Hospitality 4131/101
	24/06/2021	Petty Cash top-up as agreed at F&P 24/06/21	£77.75								
£100.00	24/6/2021	Cash in hand	£100.00								
	7/7/2021	biscuits for interview	£1.40								£1.17
		TOTAL (NET)	£1.17	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1.17
		VAT:	£0.23								£0.23
		Ongoing balance	£98.60								

Minutes are draft until agreed at the next meeting.

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

APPENDIX 3

Invoices for payment JULY

Invoice Date	Supplier	Details	Nom code	Payment No:	£ net	VAT	£ gross
30/6/2021	Greensward	remedial works at NH Rec	4062/308	B#1713	£315.00	£63.00	£378.00
		remedial works at WH Rec	4062/307		£490.00	£98.00	£588.00
		disposal of old swings from garage	4062/307		£165.00	£33.00	£198.00
30/6/2021	SLCC	Advert for Finance Officer	EMR 337	B#1714	£195.00	£39.00	£243.00
1/7/2021	Trophies of Radstock	2 x front garden comp cups	4227/202	B#1715	£34.50	£6.90	£41.40
5/7/2021	Apollo	Callout charge to resolve issue	4027/1	B#1716	£90.00	£18.00	£108.00
5/7/2021	Lazy Days Landscaping	lay path to new defib, fix coping stonesat NH Rec	4062/308	B#1717	£310.00	£62.00	£372.00
13/7/2021	RBS Ltd	Accountancy software licence renewal	4027/1	B#1718	£383.00	£76.60	£459.60
1/7/2021	Apex Alarms	Replacement DVR unit for CCTV	EMR 332	B#1719	£358.00	£71.60	£429.60
30/6/2021	Signefex	Disabled parking signs for NH car park	4062/308	B#1720	£174.00	£34.80	£208.80
30/6/2021	B&NES	Tree inspections - recreation grounds, amenity land and Christmas Tree	4062 & 4225	B#1726	£255.00	£51.00	£306.00
13/7/2021	The Information Commissioner	GDPR registration renewal	4024/1	Direct Debit	£35.00	£0.00	£35.00
6/7/2021	B&NES	grass cutting at May Tree Rd, Holly Walk, Chesnut Close, Cherry Tree Close	4225/202	B#1727	£1,257.59	£251.52	£1,509.11

Added since the agenda was distributed:

14/7/2021	ALCA	Finance for Clips training	4005/1	B#1728	£60.00	£0.00	£60.00
15/7/2021	A F Denning	Elc inspection of defib at Fire Station	4231/202	B#1729	£70.00	£14.00	£84.00
19/7/2021	Signefex	new boules banner	4203/202	B#1720	£87.65	£17.53	£105.18
21/7/2021	Crossmans Solicitors	Completion of land purchase at Waterside Valley: purchase price, Solicitor fees, legal searches	4930/199	CHAPS	£91,077.00	£0.00	£91,077.00
21/7/2021	Co-op Bank	Charge for CHAPS transfer of funds for purchase of Waterside Valley	4930/199	DD	£25.00	£0.00	£25.00
<b>TOTAL</b>							<b>£95,849.69</b>

This amount plus regular scheduled monthly payment

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

Minutes are draft until agreed at the next meeting.

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



APPENDIX 4

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	£0.00	£90.00									£1,186.09
Avon Pension Fund	Superannuation	£879.56	£879.56	£879.56	£879.56									£3,518.24
GPS Telecoms	Telephone and broadband	£67.93	£66.10	£68.56	£67.18									£269.77
Greensward	Grounds maintenance	£2,121.58	£2,121.58	£2,121.58	£2,121.58									£8,486.32
HMRC	PAYE and NI	£313.77	£313.97	£313.77	£313.97									£1,255.48
Oval Commercial	Office Rental	£839.75	£839.75	£839.75	£839.75									£3,359.00
Oval Commercial	Use of Boardroom	£0.00	£0.00	£0.00	£0.00									£0.00
Net Salaries (and expenses)	Office staff	£2,821.62	£2,821.42	£2,821.62	£2,821.42									£11,286.08
Public Works	Westhill Play Area	£0.00	£0.00	£0.00	£3,686.72									£3,686.72
Loans Board	Photocopier	£148.41	£0.00	£0.00	£162.15									£310.56
Ricoch	NH Pavilion	£0.00	£0.00	£117.76	£0.00									£117.76
Southern Electric	Christmas Tree	£0.00	£0.00	£28.29	£0.00									£28.29
Southern Electric	NH Pavilion	£0.00	£46.61	£0.00	£0.00									£46.61
Total Gas & Power	Auto-watering systems	£0.00	£0.00	£0.00	£0.00									£0.00
Water2Business	NH Pavilion	£0.00	£0.00	£0.00	£0.00									£0.00
Water2Business	Meeting space	£11.99	£11.99	£11.99	£11.99									£47.96
Zoom subscription	Meeting space	£7,204.61	£8,197.07	£7,202.88	£10,994.32	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Monthly Total		£7,204.61	£8,197.07	£7,202.88	£10,994.32	£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														

Minutes are draft until agreed at the next meeting.

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

Date: 17/08/2021

Westfield Parish Council 2021-22

Page 1

Time: 13:36

Bank Reconciliation Statement as at 17/08/2021  
for Cashbook 1 - Current Account

User: AJF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Westfield Parish Council	31/07/2021	236	13,370.59
			<u>13,370.59</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			13,370.59
<u>Receipts not Banked/Cleared (Plus)</u>			
30/07/2021 nw int		28.88	
			<u>28.88</u>
			13,399.47
		Balance per Cash Book is :-	13,399.47
		Difference is :-	0.00

Date: 17/08/2021

Westfield Parish Council 2021-22

Page: 281

Time: 13:37

Cashbook 1  
Current Account

User: AJF

For Month No: 4

Receipts for Month 4

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 :	9,115.75					9,115.75	
	Banked: 21/07/2021	103,600.00						
21/7	Corporate Treasury Account	103,600.00			203		103,600.00	
	Banked: 22/07/2021	5,174.65						
	HMRC	5,174.65			105		5,174.65	VAT April-June
	Banked: 30/07/2021	28.88						
nw int	Nationwide Savings Account	28.88			204		28.88	nw int
	Banked: 12/08/2021	12.00						
CONTRA	Petty Cash	12.00			250		12.00	CONTRA
<b>Total Receipts for Month</b>		<b>108,815.53</b>	<b>0.00</b>	<b>0.00</b>			<b>108,815.53</b>	
<b>Cashbook Totals</b>		<b>117,931.28</b>	<b>0.00</b>	<b>0.00</b>			<b>117,931.28</b>	

Continued on Page 282

## Payments for Month 4

## Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail	
01/07/2021	Oval Commercial Investments Lt	DDR1	420.00	420.00			501		Suite 4 rent July	
01/07/2021	Oval Commercial Investments Lt	DDR2	587.70	587.70			501		Suite 5 office rent - July	
01/07/2021	Co-op Bank	DS-JULYA	5.00			4050	1	5.00	Duplicate Statment July A	
08/07/2021	St John Ambulance	DC114	2.58		0.43	4018	1	2.15	Waterproof Plaster Strip	
08/07/2021	St John Ambulance	DC117	8.84		1.47	4018	1	7.37	St John Ambulance	
14/07/2021	GPS Telecoms Limited	DDR3	80.62	80.62			501		Telephone and broadband June	
21/07/2021	Society of Local Council Clerk	DC115	293.00				4024	1	293.00	Membership renewal
21/07/2021	Viking	DC116	125.26		10.13	4023	1	50.63	Viking	
						4022	1	64.50	Viking	
22/07/2021	GreenSward Sports Consultancy	B1713	3,709.90	3,709.90			501		Monthly maintenance June	
22/07/2021	Soc Local Council Clerks	B1714	234.00	234.00			501		advert for Finance Officer	
22/07/2021	Trophies of Radstock	B1715	41.40	41.40			501		front garden cups	
22/07/2021	Apollo Technology Solutions Lt	B1716	108.00	108.00			501		IT issue resolve callout	
22/07/2021	Lazydays Landscaping	B1717	372.00	372.00			501		path to defib & coping stones	
22/07/2021	Rialtas Business Solutions Lim	B1718	459.60	459.60			501		OMEGA software licence	
22/07/2021	Apex Alarms Limited	B1719	429.60	429.60			501		replacement DVR for CCTV at NH	
22/07/2021	Sign Efex Ltd (formerly Frome	B1720	313.98	313.98			501		boules banner	
22/07/2021	Sign Efex Ltd (formerly Frome	B1720a	36.00	36.00			501		Purchase Ledger Payment	
22/07/2021	Bath & N E Somerset	B1726	306.00	306.00			501		tree inspections	
22/07/2021	Bath & N E Somerset	B1727	1,509.11	1,509.11			501		Grass cutting at amenity land	
22/07/2021	Avon Local Councils Associatio	B1728	60.00	60.00			501		Finance traing 2 Cllrs	
22/07/2021	A F Denning Limited	B1729	84.00	84.00			501		fire station defib ele inspec	
22/07/2021	Ricoh UK Ltd	B1730	194.58	194.58			501		phohotcopier Jul-Sep	
22/07/2021	HMRC	B1724	313.97				515	313.97	NIC/PAYE Month 4	
22/07/2021	Avon Pension Fund	B1725	879.56				517	879.56	Superann Month 4	
22/07/2021	Co-op Bank	CHAPS	25.00			4050	1	25.00	CHAPS fee	
22/07/2021	Crossmans Solicitors	CHAPS-WV	91,077.00		116.00	4930	199	90,000.00	Waterside Valley Purchase	
						334	0	-90,000.00	Waterside Valley Purchase	
						6000	199	90,000.00	Waterside Valley Purchase	
						4930	199	580.00	Solicitors Fees	
						334	0	-580.00	Solicitors Fees	
						6000	199	580.00	Solicitors Fees	
						4930	199	381.00	Searches	
						334	0	-381.00	Searches	
						6000	199	381.00	Searches	
23/07/2021	Westfield Parish Council	B1721-3	2,821.42				516	2,821.42	July salaries	
23/07/2021	Zoom Video Communications Inc	DDR4	11.99	11.99			501		Purchase Ledger Payment	
23/07/2021	Co-op Bank	DS-JULYB	5.00			4050	1	5.00	Duplicate Statement Fee	
29/07/2021	Post Office Ltd	DC118	4.70				4022	1	4.70	Co-op Bank Form Postage
05/08/2021	Petty Cash	05/08/2021	6.00				250		6.00	Duplicate Office Key Transfer
12/08/2021	Petty Cash	12/08/2021	3.00				250		3.00	Biscuits for meeting
12/08/2021	Petty Cash	contra	3.00				250		3.00	CONTRA

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Total Payments for Month	104,531.81	8,958.48	128.03	95,445.30
Balance Carried Fwd	13,399.47			
Cashbook Totals	117,931.28	8,958.48	128.03	108,844.77

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Date: 15/09/2021

Westfield Parish Council 2021-22

Page: 1

Time: 12:31

Cashbook 1

User: AJF

Current Account

For Month No: 5

Receipts for Month 5

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 :	13,399.47					13,399.47	
	Banked: 18/08/2021	9,500.00						
180821	Corporate Treasury Account	9,500.00			203		9,500.00	Transfe Aug 21
<b>Total Receipts for Month</b>		9,500.00	0.00	0.00			9,500.00	
<b>Cashbook Totals</b>		<u>22,899.47</u>	<u>0.00</u>	<u>0.00</u>			<u>22,899.47</u>	

Continued on Page 2

Date: 15/09/2021

## Westfield Parish Council 2021-22

Page: 2

Time: 12:31

## Cashbook 1

User: AJF

## Current Account

For Month No: 5

## Payments for Month 5

## 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>
19/08/2021	Colin Thompson & Sons Locksmit	B1733	90.00	90.00		501			Cleaning of Sports Store Doors
19/08/2021	C & R Fencing Limited	B1732	348.00	348.00		501			Fencing Repairs at NH Rec
19/08/2021	GreenSward Sports Consultancy	B1731	3,343.90	3,343.90		501			Monthly Maintenance
19/08/2021	Ignyte Media Ltd	B1744	1,200.00	1,200.00		501			Westfield Warbler Autumn
19/08/2021	RoSPA Play Safety	B1743	529.80	529.80		501			Annual Inspection Fees
19/08/2021	SoVision IT	B1734	936.84	936.84		501			New computer to replace broken
19/08/2021	SoVision IT	B1745	203.04	203.04		501			IT support Aug-Sept
19/08/2021	Total Gas & Power	B1742	47.52	47.52		501			Gas Supply NH Pavillion
19/08/2021	Trophies of Radstock	B1741	6.00	6.00		501			Engraving of Cups FG
19/08/2021	HMRC	B1739	375.53			515		375.53	NIC - PAYE Month 5
19/08/2021	Avon Pension Fund	B1740	1,155.54			517		1,155.54	Pensions Month 5
24/08/2021	Westfield Parish Council	B1735-8	3,744.96			516		3,744.96	August Salaries
24/08/2021	Viking	DDR7	45.30		7.55	4023	1	37.75	Stationery for Office
24/08/2021	Zoom	DDR8	11.99			4131	101	11.99	Zoom Subscription Fee
25/08/2021	Co-op Bank	DS-09A	5.00			4050	1	5.00	Duplicate Statement Fee
<b>Total Payments for Month</b>			12,043.42	6,705.10	7.55			5,330.77	
<b>Balance Carried Fwd</b>			10,856.05						
<b>Cashbook Totals</b>			22,899.47	6,705.10	7.55			16,186.82	

Date: 17/08/2021

Westfield Parish Council 2021-22

Page 1

Time: 13:38

Bank Reconciliation Statement as at 31/07/2021  
for Cashbook 2 - Corporate Treasury Account

User: AJF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Corporate Treasury Account	31/07/2021	104	340,199.72
			<u>340,199.72</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			340,199.72
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			340,199.72
		Balance per Cash Book is :-	340,199.72
		Difference is :-	0.00



Date: 17/08/2021

Westfield Parish Council 2021-22

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Time: 13:39

Cashbook 2

User: AJF

Corporate Treasury Account

For Month No: 4

Receipts for Month 4

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 :	443,799.72					443,799.72	
	Banked:	0.00						
			0.00					0.00
	<b>Total Receipts for Month</b>	0.00	0.00	0.00			0.00	
	<b>Cashbook Totals</b>	<u>443,799.72</u>	<u>0.00</u>	<u>0.00</u>			<u>443,799.72</u>	

Continued on Page 180

Date: 17/08/2021

Westfield Parish Council 2021-22

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Cashbook 2

User: AJF

Corporate Treasury Account

For Month No: 4

Payments for Month 4

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>
21/07/2021	Current Account	21/7	103,600.00			201	103,600.00	
<b>Total Payments for Month</b>			103,600.00	0.00	0.00		103,600.00	
<b>Balance Carried Fwd</b>			340,199.72					
<b>Cashbook Totals</b>			<u>443,799.72</u>	0.00	0.00		<u>443,799.72</u>	

Date: 15/09/2021

Westfield Parish Council 2021-22

Page: 1

Time: 12:33

Cashbook 2

User: AJF

Corporate Treasury Account

For Month No: 5

Receipts for Month 5

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 :	340,199.72					340,199.72	
	Banked:	0.00						
			0.00				0.00	
<b>Total Receipts for Month</b>		0.00	0.00	0.00			0.00	
<b>Cashbook Totals</b>		<u>340,199.72</u>	<u>0.00</u>	<u>0.00</u>			<u>340,199.72</u>	

Continued on Page 2

Date: 15/09/2021

Westfield Parish Council 2021-22

Page: 2

Time: 12:33

Cashbook 2

User: AJF

Corporate Treasury Account

For Month No: 5

Payments for Month 5

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>
18/08/2021	Current Account	180821	9,500.00				201	9,500.00	Transfe Aug 21
<b>Total Payments for Month</b>			9,500.00	0.00	0.00			9,500.00	
<b>Balance Carried Fwd</b>			330,699.72						
<b>Cashbook Totals</b>			<u>340,199.72</u>	0.00	0.00			<u>340,199.72</u>	

Date: 17/08/2021

Westfield Parish Council 2021-22

Page 1

Time: 13:41

Bank Reconciliation Statement as at 31/07/2021  
for Cashbook 3 - Nationwide Savings Account

User: AJF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Savings Account	31/07/2021	51	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
		Balance per Cash Book is :-	85,000.03
		Difference is :-	0.00

Date: 17/08/2021

Westfield Parish Council 2021-22

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Time: 13:42

Cashbook 3

User: AJF

Nationwide Savings Account

For Month No: 4

Receipts for Month 4

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: 30/07/2021	28.88						
	Nationwide Bank	28.88			1196	1	28.88	NW interest July
Total Receipts for Month		28.88	0.00	0.00			28.88	
Cashbook Totals		<u>85,028.91</u>	<u>0.00</u>	<u>0.00</u>			<u>85,028.91</u>	

Continued on Page 74

Date: 17/08/2021

Westfield Parish Council 2021-22

Page: 74

Time: 13:42

Cashbook 3

User: AJF

Nationwide Savings Account

For Month No: 4

Payments for Month 4

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>
30/07/2021	Current Account	nw int	28.88			201	28.88	nw int
	<b>Total Payments for Month</b>		28.88	0.00	0.00		28.88	
	<b>Balance Carried Fwd</b>		85,000.03					
	<b>Cashbook Totals</b>		<u>85,028.91</u>	0.00	0.00		<u>85,028.91</u>	

Date: 15/09/2021

Westfield Parish Council 2021-22

Page: 1

Time: 12:33

Cashbook 3

User: AJF

Nationwide Savings Account

For Month No: 5

Receipts for Month 5

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:	0.00						
			0.00				0.00	
<b>Total Receipts for Month</b>		0.00	0.00	0.00			0.00	
<b>Cashbook Totals</b>		<u>85,000.03</u>	<u>0.00</u>	<u>0.00</u>			<u>85,000.03</u>	

Continued on Page 2



## Payments for Month 5

## 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						
	<b>Total Payments for Month</b>		0.00	0.00	0.00			0.00	
	<b>Balance Carried Fwd</b>		85,000.03						
	<b>Cashbook Totals</b>		85,000.03	0.00	0.00			85,000.03	







**WESTFIELD PARISH COUNCIL DEBIT CARD SUMMARY**

Report for F&P - September  
SHEET 2021-22 - 5-6

REF	DATE	SUPPLIER	DETAILS	TOTAL	Subscriptions 4024/1	printing & stationary 4023/1	Postage 4022/1	Parish Environment 4224/202	N/H maintenance 4062/308	W/H Maintenance 4062/307	Health & Safety 4018/1	Hire of rooms and Hospitality	Christmas 4223/202
DC116	21/7/2021	Viking	Stationery	£125.26		£50.63	£64.50				£7.37		
DC117	15/7/2021	St John Ambulance	awaiting paperwork from Tracey	£8.84									
DC118	29/7/2021	Post Office Ltd	Co-op Bank Form Postage	£4.70			£4.70						
DC119	3/8/2021	Can Do for You	Duplicate Office Key	£6.00		£5.00						£2.50	
DC120	12/8/2021	Radstock Co-operative Society	Biscuits for Meeting	£3.00									
DC121	7/9/2021	Thomsons Hardware	Two Keys - Car Park & Field at Westfield	£8.00		£8.00							
DC122	8/9/2021	B&NES	Temporary Event Notice for Xmas Lights Event	£21.00									£21.00
			<b>TOTAL (NET)</b>	£131.57	£0.00	£52.50	£69.20	£0.00	£0.00	£0.00	£7.37	£2.50	£21.00
			VAT:	£13.10		£11.13						£0.50	£0.00
			<b>TOTAL (Gros)</b>	£176.80		£63.63					£8.84		£21.00

Finance Officer signature \_\_\_\_\_ Date \_\_\_\_\_

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

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

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

Invoices for payment **AUGUST**

Invoice Date	Supplier	Details	Nom. code	Payment No.	£ net	VAT	£ gross	
27/7/2021	Greensward	Clear glass at Westhill	4062/307	B#1731	£45.00	£9.00	£54.00	
		Clear glass at Norton Hill	4062/308		£45.00	£9.00	£54.00	
		Tree works on access road to Bowls Club	4913/199		£575.00	£115.00	£690.00	
22/7/2021	C & R Fencing Ltd	Repairs to Park fencing at NH Rec	4062/308	B#1732	£290.00	£58.00	£348.00	
26/7/2021	Collin Thompson & Sons	Cleaning of Sports Store Door	4062/308	B#1733	£75.00	£15.00	£90.00	
29/07/2021	Trophies of Radstock	Perpetual Engraving	4227/202	B#1741	£5.00	£1.00	£6.00	
17/08/2021	soVision IT	New computer to replace broken	4027/1	B#1743	£611.50	£122.30	£733.80	
16/8/2021	Ignyte Media	Westfield Warbler Autumn Edition	4212/102	B#1744	£1,000.00	£200.00	£1,200.00	
16/8/2021	Samler Landscapes Ltd	Tree works as per tre survey	4913/199	B#1746	£5,210.00	£1,042.00	£6,252.00	
25/8/2021	Kelvin Hawkins	Test gas appliances, clean mixer filters/tanks, test water temperatures	4062/308	B#1749	£100.00	£20.00	£120.00	
17/8/2021	Community Heartbeat Trust	Replacement Defib Pads	4231/202	B#1747	£39.00	£7.80	£46.80	
23/8/2021	Community Heartbeat Trust	Replacement Defib Pads	4231/202	B#1751	£39.00	£7.80	£46.80	
<b>TOTAL</b>								<b>£9,641.40</b>

Added since the agenda was distributed:

<b>TOTAL</b>								<b>£9,641.40</b>

This amount plus regular scheduled monthly payment

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



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
Apollio Technology	IT Support costs	£0.00	£1,096.09	£0.00	£90.00									£1,186.09
Avon Pension Fund	Superannuation	£879.56	£879.56	£879.56	£879.56	£1,155.54	£870.40							£5,544.18
GPS Telecoms	Telephone and broadband	£67.93	£66.10	£68.56	£67.18	£67.07	£66.94							£403.78
Greensward	Grounds maintenance	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58								£10,607.90
HMRC	PAYE and NI	£313.77	£313.97	£313.77	£313.97	£375.53	£305.17							£1,936.18
Oval Commercial	Office Rental	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75							£5,038.50
Oval Commercial	Use of Boardroom	£0.00	£0.00	£0.00	£0.00	£0.00								£0.00
Net Salaries (and expenses)	Office staff	£2,821.62	£2,821.42	£2,821.62	£2,821.42	£3,744.96	£2,794.17							£17,825.21
Public Works Loans Board	Westhill Play Area	£0.00	£0.00	£0.00	£3,686.72	£0.00								£3,686.72
Ricoh	Photocopier	£148.41	£0.00	£0.00	£162.15	£0.00								£310.56
Southern Electric	NH Pavilion	£0.00	£0.00	£117.76	£0.00	£0.00								£117.76
Southern Electric	Christmas Tree	£0.00	£0.00	£28.29	£0.00	£0.00	£28.29							£56.58
SoVision IT	IT Support/Provider				£169.20	£169.20								£338.40
Total Gas & Power	NH Pavilion	£0.00	£46.61	£0.00	£0.00	£47.52								£94.13
Water2Business	Auto-watering systems	£0.00	£0.00	£0.00	£0.00	£57.71	£23.17							£80.88
Water2Business	NH Pavilion	£0.00	£0.00	£0.00	£0.00	£0.00								£0.00
Zoom subscription	Meeting space	£11.99	£11.99	£11.99	£11.99	£11.99								£59.95
	<b>Monthly Total</b>	<b>£7,204.61</b>	<b>£8,197.07</b>	<b>£7,202.88</b>	<b>£11,163.52</b>	<b>£8,590.85</b>	<b>£4,927.89</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	

This amount plus one off payments

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



Ms L Close  
Westfield Parish Council  
Westfield Parish Council  
The Oval Office  
Cobblers Way  
St Peters Park  
Westfield  
BA3 3BX

Our ref AV0123  
SAAA ref SB09229

Email sba@pkf-l.com

03 September 2021

Dear Ms Close

**Westfield Parish Council  
Completion of the limited assurance review for the year ended 31 March 2021**

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Westfield Parish Council for the year ended 31 March 2021. Please find the external auditor report and certificate (Section 3 of the AGAR Part 3) included for your attention as another attachment to the email containing this letter along with a copy of Sections 1 and 2, on which our report is based.

The external auditor report and certificate detail any matters arising from the review. The smaller authority must consider these matters and decide what, if any, action is required.

**Action you are required to take at the conclusion of the review**

The Accounts and Audit Regulations 2015 (SI 2015/234) as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404) set out what you must do at the conclusion of the review. In summary, you are required to:

- Prepare a "Notice of conclusion of audit" which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose.
- Publish the "Notice" along with the certified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority's website.
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

**Fee**

We enclose our fee note for the review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd. Please arrange for this to be paid **at the earliest opportunity**.

Additional charges are itemised on the fee note, where applicable. These arise where either:

Tel: +44 (0)20 7516 2200 • www.pkf-l.com

PKF Littlejohn LLP • 15 Westferry Circus • Canary Wharf • London E14 4HD

PKF Littlejohn LLP, Chartered Accountants. A list of members' names is available at the above address. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342572. Registered office as above. PKF Littlejohn LLP is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

- we were required to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR; or
- we had to seek clarification and/or correction to supporting documentation due to a mistake or omission by the smaller authority; or
- it was necessary for us to undertake additional work.

**Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit control (SBA), 5<sup>th</sup> Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD.** Please include the reference AV0123 or Westfield Parish Council as a reference when paying by BACS.

#### **Timetable for 2021/22**

Next year we plan to set a submission deadline for the return of the completed AGAR Part 3 and associated documents (or Certificate of Exemption) in the usual way and this is expected to be Friday 1 July 2022. It is anticipated that the instructions will be sent out during March 2022, subject to arrangements for the 2021/22 AGARs and Certificates of Exemption being finalised by Smaller Authorities' Audit Appointments Limited (SAAA). Our instructions will cover any changes about which smaller authorities need to be aware.

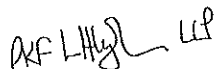
- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2022, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
  - at the earliest, between Friday 3 June and Thursday 14 July 2022; and
  - at the latest, between Friday 1 July and Thursday 11 August 2022.

As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

#### **Feedback on 2020/21**

Please note that if you wish to provide feedback, our satisfaction survey template can be used, which is available on our website on this page: <https://www.pkf-l.com/services/limited-assurance-regime/useful-information-and-links/>

Yours sincerely



PKF Littlejohn LLP

# 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:

07/06/2021

and recorded as minute reference:

36

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

Chairman

Clerk

*A. Feller*

*W. Close*

[www.westfieldparishcouncil.co.uk/council/annual-report-and-accounts/](http://www.westfieldparishcouncil.co.uk/council/annual-report-and-accounts/)

## 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	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. 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	30,995	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)			<table border="1"> <tr> <td>Yes</td> <td>No</td> <td rowspan="2">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.</td> </tr> <tr> <td>✓</td> <td></td> </tr> </table>	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.	✓	
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

*E. M. Jones*

Date

26/05/2021

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

07/06/2021

as recorded in minute reference:

37

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

*[Signature]*

## Section 3 – External Auditor Report and Certificate 2020/21

In respect of

Westfield Parish Council – AV0123

### 1 Respective responsibilities of the body and the auditor

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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2020/21

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

The smaller authority has confirmed that it has not complied with the governance assertion in Section 1, Box 3, and has provided the appointed auditor with an adequate explanation for non-compliance and details of the action taken to prevent recurrence.

The authority has received £8,384 in respect of an insurance claim against expenditure during the year and has accounted for it as a receipt in Section 2, Box 3 rather than netting it against the relevant expense. Whilst the Practitioners' Guide is silent on the matter, it is our view that the true cost to the authority should be shown on a net basis. Accounting on a gross basis inflates the gross income and gross expenditure of the authority and can push the authority into a higher fee band than it would otherwise be in.

### 3 External auditor certificate 2020/21

We 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 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

01/09/2021

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))