

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 Close FSLCC



Established 2011

All Council Meetings are open to the Public and Press

30th May 2022

TO: All Members of Westfield Parish Council

Dear Councillor,

You are summoned to a Meeting of Westfield Parish Council, on **Monday 6th June 2022 at 7pm at the Oval Office Boardroom, Cobblers Way, Westfield.**

Ms L Close
Parish Clerk

Before the meeting there will be a public session of up to 15 minutes to enable residents of Westfield to ask questions, and make comments on items on the agenda. Members of the Public are asked to restrict their comments, and/or questions to five minutes.

AGENDA

- 1. Apologies for absence and to consider the reasons given**
Council to receive apologies for absence and, if appropriate, to resolve to approve the reasons given.
- 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 Parish Council 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 of the Parish Council meeting – 9th May 2022**

To confirm and sign as a correct record the minutes of the Parish Council Meeting. (Pages 1-6)

4. Committee and Working Group reports

To note the minutes of the Committees and Working Groups below:

- **Environment and Development** – 9th May 2022 (Pages 7-10)
- **Finance and Personnel** – 18th May 2022 (Pages 11-14). To note that F&P Meetings will start at 10am from June.
- **Waterside Valley Working Group** – see Part 2

5. Approval of any items over £5,000 and consideration of any virement

6. Annual Review of the Code of Corporate Governance (as recommended by the Finance and Personnel Committee 20/4/22)
<https://www.westfieldparishcouncil.co.uk/wp-content/uploads/2021/04/Code-of-Corporate-Governance-2021.pdf>

7. Fixed Asset Register

To agree the Fixed Asset Register at 31/3/22 as recommended by the Finance and Personnel Committee (Pages 15-17)

8. To receive the Internal Audit Report as recommended by the Finance and Personnel Committee (Pages 18-27)

9. Annual Governance and Accountability Return 2021/22

To agree the assertions in the Annual Governance Statement as recommended by the Finance and Personnel Committee (Page 31. The full AGAR is on pages 28-32)

10. To agree the Accounting Statements 2021/22 as recommended by the Finance and Personnel Committee (Page 32. The full AGAR is on pages 28-32)

11. To agree the Year End Accounts as recommended by the Finance and Personnel Committee (Pages 33-45)

12. To agree the Dates of the period for the exercise of public rights as 13th June 2022-22nd July 2022 as recommended by the Finance and Personnel Committee.

13. Parish Charter Review (Pages 46-48)

Experience of the Clerk and Admin Assistant have been added to the feedback.

14. Waterside Valley Draft Management Plan (Page 49)

15. Fun Fair at Norton Hill – £1160 received in hire charge and £1,300 received in returnable bond. Cost for field repair - £1,100 being: Carry out solid tine aeration

£120.00; Supply and apply liquid fertiliser and trace elements £240.00; Supply 10 tons of topsoil and 40kg of grass seed to fill ruts and patches of dead grass caused by heat/oil spills £750.00. To also consider any potential costs in removing any further posters in Westfield and agree the return of the bond. The Letting Agreement for next year is on the agenda for consideration at E&D.

16. **Outside Bodies reports** – for reporting only
17. **Creating Community identity** – for reporting only
18. **Chairman's report** - for reporting only
19. **Bath and North East Somerset Councillors' reports** – for reporting only

Part 2

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.

20. **Confidential minutes of the Parish Council meeting on 3rd May 2022 (Page 50)**
21. **Purchase of land at Waterside Valley (Pages 51-52)**
22. **Protocol for marking the death of a senior national figure (Pages 53-55)**

WESTFIELD PARISH COUNCIL

Minutes of the Meeting of the Council held at the Oval Office
Tuesday 3rd May 2022 commencing at 7.00pm

Present: Chair: Cllr G Fuller

Cllrs: D Cooper, J Honess, R Hopkins, E Jackson, B Wallbridge
and P Williams

Attending: Lesley Close, Clerk; Tracey Stephens, Admin Assistant

Absent: Cllrs: L Mansell, R Moss, S Pritchard and P Wilkinson

1. Election of Chair

Cllr Fuller was nominated by Cllr Jackson and seconded by Cllr Cooper.

Resolved: That Cllr Fuller be elected as Chair of Westfield Parish Council.

2. To receive the declarations of acceptance of office by the Chair of the Council and Councillors or, if not then received, to resolve when this should be done

The declaration of acceptance of office was received.

3. Election of Vice Chair

Cllr Wallbridge was nominated by Cllr Jackson and seconded by Cllr Williams.

Resolved: That Cllr Wallbridge be elected as Vice Chair of Westfield Parish Council.

4. Apologies for absence and to consider the reasons give

Apologies for absence were received and accepted from Cllrs Mansell and Wilkinson. Cllr Pritchard offered apologies which were not accepted – whilst the Parish Council sympathises with the cause, a custodial sentence is not befitting a Parish Councillor.

5. Declarations of interest and dispensations

There were no declarations of interest.

6. Minutes of the Parish Council meeting – 4th April 2022

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

Resolved: the minutes of 4th April 2022 were agreed and signed as a correct record.

7. Committee and Working Group reports

(a) Environment and Development Committee – 11th April 2022

Resolved: That the Minutes of the Environment and Development meeting held on 11th April 2022 be noted.

(b) Finance and Personnel Committee – 20th April 2022

Resolved: That the Minutes of the Finance and Personnel meeting held on 20th April 2022 be noted.

(c) Waterside Valley Working Group.

The discussion was held in section 2.

8. Approval of any items over £5000 and consideration of any virement

Resolved: To approve payment of £19,621.20 to GB Sport and Leisure for swings at Norton Hill pending receipt of grants and CIL funding

9. Review of delegation arrangements to committees, sub committees, employees and other authorities and the terms of reference of committees embodied therein

Resolved: That the Scheme of Delegation be agreed

10. Nominations to existing committees – Environment and Development Committee and Finance and Personnel

Resolved: That the Finance and Personnel and the Environment and Development Committees be made up as follows:

Finance and Personnel	Environment and Development
Cllr Cooper	Cllr Cooper
Cllr Fuller (ex officio)	Cllr Fuller (ex officio)
Cllr Hopkins	Cllr Hopkins
Cllr Moss	Cllr Honess
Cllr Williams	Cllr Jackson
Cllr Wilkinson	Cllr Wallbridge (ex officio)
Cllr B Wallbridge (ex officio)	Cllr Williams

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

11. Appointment of any new committees

Resolved: That no new committees would be formed.

12. Review and adoption of Standing Orders, Financial Regulations and Code of Conduct

Resolved: That the Standing Orders, Financial Regulations and Code of Conduct be agreed with no changes.

13. Review of arrangements with other local authorities and review of contributions made to expenditure incurred by other local authorities

Resolved: That the review of expenditure to BaNES be noted in the amount of Office Rates £1,933.63 and grass cutting of ownerless land £1,307.90.

14. Review of representation on, or work with, external bodies and arrangements for reporting back

ALCA/NALC	Chair of the Council
Mardons Community Interest Organisation	Cllr Diana Cooper.
Radstock Museum Society	Cllr Lesley Mansell
Somer Valley Forum	Cllr Bryan Wallbridge and Cllr Ron Hopkins
The Big Local	Cllr Bryan Wallbridge
Chamber of Commerce	Cllr Diana Cooper
BANES Flood Rep	Cllr Ron Hopkins
Healthwatch BaNES	Cllr Bryan Wallbridge
Parish Liaison	Cllr Ron Hopkins and Cllr James Honess
Future Priorities of Somer Valley	Cllr Bryan Wallbridge (nominated 4 th May 2022)

15. Review of inventory of land and assets including buildings and office equipment

Resolved: That the Fixed Asset list be agreed.

16. Review and confirmation of arrangements for insurance cover in respect of all insured risks

Resolved: That the annual review of the Insurance Schedule which took place on 19th January 2022 by the Finance and Personnel Committee be noted.

17. Review of the Council and employees' membership of other bodies

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

Resolved: That membership of ALCA/NALC, SLCC and ILCM be agreed, in the amount of £949.63 for ALCA/NALC and £293 for SLCC

18. Annual review of policies and procedures

The following policies and procedures were reviewed:

18.1 Complaints procedure

Resolved: That the Complaints Procedure be agreed.

18.2 Council's procedures for handling requests made under the Freedom of Information and Data Protection Act 1998

Resolved: That the Data Protection and Information Security Policy and the Freedom of Information Publication scheme be agreed.

18.3. Council's policy for liaising with the press/media

Resolved: That the Press/Media Policy be agreed.

18.4. Pensions Discretion Policy

Resolved: That the Pensions Discretions Policy be agreed.

18.5 Treasury Management Policy

Resolved: That the Treasury Management Policy be agreed.

18.6. Effectiveness of the Internal Control Environment

Resolved: That the Effectiveness of the Internal Control Environment as recommended by the Finance and Personnel committee on 23rd March 2022 be agreed

18.7 Child Protection Policy and Lost Children and Vulnerable Adults Policy

Resolved: That the Child Protection Policy and the Lost Children and Vulnerable Adults Policy be agreed.

18.8 Equalities and Diversity Policy

Resolved: That the Equalities and Diversity Policy be agreed

18.9 Data Protection Policies

Resolved: That the Data Protection Policies be agreed

18.10 Training Policy and Statement of Intent

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

Resolved: That the Training Policy and Statement of Intent be agreed.

18.11 Social Media Policy

Resolved: That the Social Media Policy be agreed.

18.12 CCTV Policy

Resolved: That the CCTV Policy be agreed.

18.13 Anti-Fraud and Corruption and Confidential Reporting Policy and Procedures

Resolved: That the Anti-Fraud and Corruption and Confidential Reporting Policy and Procedures be agreed.

18.14 Grievance and Disciplinary Procedures

Resolved: That the Grievance and Disciplinary Procedures be agreed.

18.15 Councillors' and Employees' expenses

Resolved: that the Councillors' and Employees' expenses policies be agreed

18.16 Annual Grant Awarding Policy

Resolved: That the Annual Grant Awarding Policy be agreed.

19. Setting of dates, times and place for ordinary meetings of the Council in the year ahead

Resolved: (1) That the Calendar of Meetings 2022 be agreed.
(2) To cancel the Zoom access to meetings.

20. Annual review of the Bank

Resolved: That the following signatories be agreed for the Parish Council's bank account.

Cllr Phil Wilkinson
Cllr Geoff Fuller
Cllr Ron Hopkins
Cllr Diana Cooper
Cllr Pat Williams

21. Outside Bodies reports

There were no Outside Bodies reports

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

22. Creating Community Identity

Discussion was held around the response from Will Godfrey to the request to signpost Westfield on directional signs.

Resolved: to contact Somerset County Council after the elections to request that they add Westfield to directional signs

23. Chairman's report

Cllr Fuller reported that not all the documentation for the risk assessment for the Funfair had been received. This was an ongoing problem.

Resolved: to email to advise Shaun Rogers Funfairs that all documentation and payment should be received within 24 hours from the email. Should the documentation and payment not be received the Funfair would be cancelled.

24. Bath and North East Somerset Councillors' reports

Cllr Jackson reported that:

1. she is working on the Local Plan Part II at the moment. Also that enforcement in B&NES is under pressure.
2. There has been a good uptake of residents offering accommodation to Ukranian refugees.
3. Westfield Surgery are offering Covid boosters to the most vulnerable.

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.

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

Minutes of the Environment and Development Committee Meeting held in the boardroom at the Oval Office, Cobblers Way, Westfield on 9th May 2022 commencing at 7pm.

Present: Cllrs Bryan Wallbridge (Chair), Geoff Fuller, James Honess, Ron Hopkins, Eleanor Jackson and Pat Williams

Absent: Cllr Diana Cooper

Also attending: Lesley Close, Parish Clerk, Tracey Stephens, Admin Assistant. 2 members of the public.

The members of the Public were invited to speak at the start of the meeting. Concerns were raised over parking at St Peter's Road.

1. Election of Chair

Cllr Wallbridge was nominated by Cllr Jackson and seconded by Cllr Williams. Vote was unanimous

Resolved: Cllr Wallbridge elected as Chair of Environment and Development Committee

2. Election of Vice Chair

Cllr Cooper was nominated by Cllr Fuller and seconded by Cllr Jackson. Vote was unanimous.

Resolved: Cllr Cooper elected as Vice Chair of Environment and Development Committee on confirmation of her acceptance of the role.

3. To confirm the membership of the Climate Emergency Working Group

Westfield Parish Council had declared a Climate Emergency and it was felt that as Climate Emergency is a very important topic then items raised should be discussed in full Committee, who will take on responsibility.

Resolved: (1) to add Climate Emergency as a recurring agenda item for this Committee
(2) to dissolve the Climate Emergency Working Group

4. Apologies for absence and to consider the reasons given

Apologies were received from Cllr Cooper and accepted.

Minutes subject to approval at the next meeting.

Signed Dated

Westfield Parish Council

5. Declarations of interest and dispensation

Cllr Hopkins declared an interest in item 7, Planning Applications as Vice Chair of Somer Valley Forum

6. Minutes of the last meeting

The minutes of the last meeting held on 11th April 2022 were agreed as a true record and signed by the Chair.

7. Planning applications for consideration

There were no objections to the following application:

22/01743/VAR	12 Milton Road	Variation of condition 3 (Materials) of application 21/00068/VAR (Variation of condition 7 (Plans List) of application 19/01114/FUL (Erection of two storey, 3 bed dwelling attached to existing property at 12 Milton Road).)
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22/01488/FUL – 13 St Peter's Road, erection of dwelling (resubmission)

The Committee reiterated its concerns from the original planning application – 21/05150/FUL:

The Committee objected to this application on the grounds that:

- It was not in keeping with the street scene
- It is overlooking and significantly overshadows the neighbouring property, meaning loss of residential amenity for the neighbour
- It does not comply with Policy 1 of the Westfield Neighbourhood Plan in that it does not reflect the character of the surrounding area and protect the amenity of neighbours. It does not reinforce the uniformity of the street by reflecting the scale, mass, height and form of its neighbours
- **A consultation on draft Planning Obligations Supplementary Planning Document and Draft Sustainable Construction Checklist Supplementary Planning Document, was noted.**
- **Somer Valley Enterprise Zone**

A consultation on new commercial development in the Somer Valley had been circulated.

Resolved: to respond to the consultation with the following concerns:

Minutes subject to approval at the next meeting.

Signed **Dated**

Westfield Parish Council

- (1) This proposal will be hugely detrimental to Westfield Industrial Estate, which will see organisations moving to the Enterprise Zone, where rents charged will be roughly half. The adverse impact this will have on the economy of Westfield, which does not benefit from the same kind of subsidies, is huge. The impact on the High Street, Midsomer Norton should also be taken into consideration for the same reasons.
- (2) Environmentally this will be a disaster in terms of pollution on our already overcrowded road network.
- (3) A distribution centre requires sound supporting infrastructure – the road links on the A362 to the A37 are not adequate for this purpose.

8. Planning Decisions

The Planning decisions were noted.

9. Recreation Ground – Norton Hill

There were no items to discuss.

10. Recreation Ground - Westhill

• Mobile CCTV at Ash Tree Court update

The Clerk reported that she was still trying to establish the brand and make of the camera in order to get permission to use it on the lamppost.

• Westhill Club

The Club had communicated to say that it had been advised that it could register as a Charitable Community Benefit Society.

Resolved: to ask advice from the solicitor to confirm that would be acceptable.

• Anti-social behaviour

Committee was advised of several communications letting us know of anti-social behaviour at the Recreation Ground and that the police had been informed, with a request for a more frequent presence.

11. Waterside Valley

There were no items to discuss.

12. Allotments – update on meeting with college

A meeting had been arranged with Jayne Davis of Bath College on Monday 13th June at 6:30pm at the Oval Office, prior to the next E&D meeting.

Minutes subject to approval at the next meeting.

Signed **Dated**

Westfield Parish Council

13. Flowers in Public Places

Resolved: to accept the quote for £260 from Rob Wicke for the pruning of the Silver Birch trees at Jubilee Green

14. Westfield Parish Council Action Plan

The Action Plan was noted.

The Committee was advised of the confirmation of the PROW CL24/41 at the Upper Pit Path.

Also noted was that the Funfair had paid the invoice and sent the documentation required in relation to rides and stalls. However, some advice was requested in relation to the documentation required for the catering unit,

The meeting closed at 8:14pm.

Minutes subject to approval at the next meeting.

Signed Dated

WESTFIELD PARISH COUNCIL

Minutes of the Finance & Personnel Meeting
held at The Oval Office on Wednesday 18th May 2022 at 7pm

Present: Cllr Patricia Williams (Vice Chair, in the Chair) and Cllrs Diana Cooper, Geoff Fuller, Ron Hopkins and Robin Moss.

In Attendance: Lesley Close, Clerk

1. Election of the Chair of the Committee

Resolved: Cllr Philip Wilkinson was elected Chair of the Committee by unanimous vote.

2. Election of the Vice Chair of the Committee

Resolved: Cllr Patricia Williams was elected Chair of the Committee by unanimous vote.

3. Apologies for absence

Apologies were received from Cllrs Lesley Mansell and Phil Wilkinson.

4. Declarations of interest and dispensations

There were no declarations of interest.

5. Appointment of Grants sub committee

Resolved: That Cllrs Wilkinson, Williams, Cooper, Fuller and Moss be appointed to the Sub Committee to consider grant applications for the current year.

6. Minutes

Resolved: that the Minutes of the Finance & Personnel meeting held on 20th April 2022 be agreed and signed as a correct record.

7. Monthly Accounts

Resolved:

- a) that the April monthly statement for the Current Account be deferred until June;
- b) that the April monthly statement for the Corporate Treasury account be deferred until June;
- c) that the April monthly statement for the Business Savings account be deferred until June and the interest rate of 0.55% be noted;
- d) that the summary of debit card transactions since the last meeting (Appendix 1) be agreed.
- e) Noted that there had been no petty cash spending since the last meeting.

8. Earmarked reserves

Minutes are draft until agreed at the next meeting.

Westfield Parish Council

Resolved: To approve the list of earmarked reserves at 31/3/22

9. **Annual Governance and Accountability return 2021-22**

The Internal Audit took place on 12/5/22 and the report was considered in detail.

Resolved: that the following items be recommended to the Parish Council for approval (1) the Fixed Asset Register at 31/3/22; (2) the Internal Audit Report; (3) the Annual Governance Statement assertions; and (4) the Accounting Statements 2021/22.

10. **Year-end summary of accounts**

Resolved: that the accounts for the Parish Council be recommended to Parish Council for approval.

11. **Notification of the dates of the period for the exercise of public rights**

Resolved: that 13/6/22-22/7/22 be recommended to Parish Council as the dates for the exercise of public rights.

12. **Schedule of payments requiring authorisation**

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

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

13. **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.

14. **Update on the insurance claim for the vandalised basket swing**

The claim had been acknowledged, no further information as yet.

15. **Incident at the Pavilion with the showers were left on**

Noted that the cost to the Parish Council to date was £50 for the boiler repair, £60 extra in gas that month, with the impact on the water bill yet to be known.

Resolved: To write to the Club involved outlining the financial impact and stating that the Hirers Agreement 2022 will be amended to reflect the fact that anything to hold in the shower knobs is strictly forbidden. The Clubs have a duty to convey this information to the Away Team and that it is the duty of the Home Team to ensure all Lights and water are turned off

Minutes are draft until agreed at the next meeting.

Signed Dated 12

Westfield Parish Council

before locking up. The increasing financial costs of running the pavilion will be reflected in the consideration of pitch costs later this year.

16. Office premises update

The Committee received a quote in the amount of £1,500 from the Architect to undertake a site visit, take measurements, establish a brief and investigate design options for an extension of the Norton Hill Pavilion to accommodate an office and meeting room.

Resolved: To accept the quote. The preference being for a first-floor extension, if the foundations allow, with disabled access.

17. To consider moving the time of the Finance and Personnel committee meetings to Wednesdays at 10am

Resolved: To move the time of the Finance and Personnel Committee meetings to 10am. The next meeting therefore being Wednesday 22nd June at 10am.

It was agreed to exclude the press and public on the grounds that in view of the confidential nature of the business to be transacted, it is advisable in the public interest that the press and public be temporarily excluded and they are instructed to withdraw.

18. Finance work

A breakdown of the distribution of the Finance work between DCK, the Clerk and the Admin Assistant was received, with costings. There was a discussion on the structure of the office going forward.

Resolved: That the Clerk writes a report outlining the costs involved for a Team of three in the office, their roles and costings.

The meeting closed at 8pm.

Minutes are draft until agreed at the next meeting.

APPENDIX 1WESTFIELD PARISH COUNCIL DEBIT CARD SUMMARY

Report for F&P May
SHEET 2022-23

REF	DATE	SUPPLIER	DETAILS	TOTAL	postage 4022/1	Civic Expenses 4102/102	Stationary 4023/1	Parish Environment 4224/202	Flowers in Public Places 4230/202	N/H maintenance 4062/308	W/H Maintenance 4062/307	Hospitality 4131/101
DC127	4/5/2022	Flags and Flagpole	Union Jack bunting	£47.90				£47.90				
			TOTAL (NET)	£47.90	£0.00	£0.00	£0.00	£47.90	£0.00	£0.00	£0.00	£0.00
			VAT:	£9.58								
			TOTAL (Gros)	£57.48								
added since the agenda was circulated												

Finance Officer signature _____ Date _____

Counter signature _____ Date _____

Signed: _____ Signed: _____

Date: _____ Date: _____

Minutes are draft until agreed at the next meeting.

WESTFIELD PARISH COUNCIL FIXED ASSET REGISTER

FIXED ASSETS to 31st March 2022	TOTAL up to 31/03/2022	ADDITIONS AND REMOVALS 2021-22	NOTES	Verification of assets
£	£	£		
Value	Value	Value		
Freehold Land and Buildings				
FREEHOLD LAND AND BUILDINGS TOTAL 304,977				
Vehicles and Equipment				
Office Furniture & Equipment				
Computer equipment, phones, shredder	3,003		Inherited from start of PC	Office frequently weekly.
Acer laptop	508		Acer TM257 Intel Core i5 laptop (£635.70) New 2015 - this replaced two old laptops	used for meetings
Wireless router	206		Wireless router added Dec 2016	Internet used regularly - Issues reported to Apollo Technology
Photocopier	0		Nov 2017 - new photocopier - old one disposed of but don't own new one	Photocopier used daily.
Play Equipment - Norton Hill				
Play Equipment inherited at the start of the PC	8,600		NHTC cost price (£90,000 on insurance schedule)	
Duck Springer	802		Duck Springer April 2013 (802)	
Birds nest seat and multi play	19,897		Purchased April 2014 replaced old bird nest swing replaced New 2018 - no change in value as it replaced old swing.	Play equipment checked weekly by Greenward
Table tennis table at Norton Hill	2,676		Purchased June 2014	
Goal posts at Norton Hill	1,261		Purchased June 2014	
New Climber	7,230		Purchased February 2022	
Play Equipment - Westhill				
Westhill Play Equipment (Pathfinder loan)	90,636		£50,000 BMX Track £21,231 Junior multi-play, swings, grass hoops, balance beams, benches, trees Multiplay fort removed December 2018 - estimated at £10,000 disposal value - but no monetary value received. New fort/multi-play purchased 2019 (see below) Basket swing vandalised and removed in Aug 2020 - cost of £536 to remove Clitterhedges donated Oct 2014 in return for use of car park by developer - £600 Value £2000 Purchased Nov 2015. Part covered by insurance claim £757 Purchased April May 2015 Buddy Basher - replaced April 2021 Purchased June 2017 - 2018 August 2020 and replaced (below) Purchased April 2019 - 2018 August 2020 (replaced £21,246.69) (Spencer £593) Completed September 2020 (Northaven) Purchased and installed November 2020 (Goal) Part covered by insurance claim of £625 £6,563 was vandalised basket swing (see above) installed November 2020. (Goal) Part covered by insurance claim of £809.40.	
Clatterbridge	1			
Goalposts at Westhill (Nov 2016)	1,262			
Pick up sticks, gymnastic, hoops, and buddy board	16,002	-2,448		
Accessible swing	0			
Fort	15,017			
Outdoor gym equipment plus signage	26,554			
Running track	89,663			
Vinyl swings	3,717			
Birds nest swing	1,225			
Security Lighting at routes path, Norton Hill Recreation Ground (May 2016)	573			Issues raised by Routes group or residents adjacent to the path are dealt with on a case by case basis. Recreation Ground checked weekly by Greenward.

Other Maintenance Equipment (alignment site)		1,000		Overseen by WAGS with whom the Parish Council has a good working relationship. In addition the condition of the equipment is checked with WAGS once a year	£30,000	£30,000	1114.80
	Earthquake resistant 3365PRQ (purchased 22/05/13)	488					"Mowers and machinery"
Time capsule with memorial plaque		1,761		Memorial plaque added Nov 2016 £273 Inc Installation.	£30,000	£30,000	1851.54
				Christmas Trees lights purchased 22/12/13 added to 11/14 - some sets replaced 11/20 but have not been replaced as they are not an asset as they are leased not owned - but they are covered on the insurance at temporary festive lights for additional damage etc whilst in our Parish			
Christmas Lights (removed festive lights - see notes)		4,035			£314,259		Street furniture when up on the trees, Contents when stored in the garage, and 5688.00 for 38 (upped to 38) temporary festive lights
Candleless Swing		8,135		Purchased February 2022, for the arm of the bird's nest swing			
Tim Trail		4,164		Installed February 2022			"playground equipment"
Show Warden equipment							
Tubocast 500 Grit spreader		0		Donated by BARNES 2011 (BARNES for insurance purposes)	£30,000	£30,000	3025.05
Tubocast 500 Grit spreader		653		Donated Feb 2017 - 3776 + 350 (Pipeline) + 3748 (Basket Water)			
Tubocast Manual 50 Grit Spreader		250		Installed on new hanging basket trees. System remains for church 15			
Tubocast 500 Grit Spreader		688		Installed May 2017 - replaced May 2020 (no charge to asset value)			
Standpipes and Auto-watering systems							
At hanging basket carousels - Wisley Ave & Ngale Way		8605		Installed 22/04/2015 - replaced Oct 2019 (no charge to asset value)			
Standpipes at coal trucks and Jubilee Green		8474		Installed Feb 2017 - 3776 + 350 (Pipeline) + 3748 (Basket Water)			
Auto-watering system at shops and church		697		Installed on new hanging basket trees. System remains for church 15			
Auto-watering systems at two coal trucks		370		Installed May 2017 - replaced May 2020 (no charge to asset value)			
Auto watering and tap at Jubilee Green		728		Installed June 2017			
Auto-watering to 4 x hanging basket trees around shops		923		Installed June 2019 - Used equipment that was taken down from the shops (see above)			
VEHICLES & EQUIPMENT TOTAL							
		280,250					
Infrastructure Assets							
Flexways displays infrastructure							
Planters and Coal Trucks (2)		2,158		The area is valued and passed regularly by staff, flowers contractor and Councilors. Any issues are dealt with on a case by case basis.	£120,000	£120,000	12715.83
Hanging basket carousels and planter at Wes Ave and Ngale Way		2,549		Checked throughout the summer/Autumn by the flower contractor.			"Street furniture"
4 x basket trees at Elm Tree Ave shops (06/16)		7,469		Checked throughout the summer/Autumn by the flower contractor.			7469
Fencing							
Fencing - Westhill Recreation Ground		10,738		Recreation grounds checked weekly by Greensward			11970.87
Fencing to Christmas Tree, Elm Tree Ave		1,338		The area at the top of Elm Tree Avenue is valued regularly by staff and Councilors for debris checks, noticeboard, flowers etc. Any issues are dealt with on a case by case basis.			1449.09
Fencing to allotments		3,500		Checked by staff and Councilors for debris checks, noticeboard, flowers etc. Any issues are dealt with on a case by case basis.			3801.42
Fencing at Norton Hill Play Area		8,335		Recreation grounds checked weekly by Greensward			8888.94
Basket ball fence and extension		3,753		Recreation grounds checked weekly by Greensward			228,390.89
Fencing - Norton Hill and on side road		8,401		Area overseen by Norton Hill Club with whom the Parish Council has a good working relationship.	£88,882	£86,220	"Various play equipment"
Fencing - Norton Hill pavilion and plus replacement gate		5,174		Recreation grounds checked weekly by Greensward			9001.75
Access ramp at Norton Hill Rec		1,148		Recreation grounds checked weekly by Greensward			8733.76
Fencing - at the tennis courts		13,284		Recreation grounds checked weekly by Greensward			8759.79
Railings at Upper Court/Norton Hill Recreation Ground		900		Recreation grounds checked weekly by Greensward			14233.53
Signage		669		Recreation grounds checked weekly by Greensward			1003.22
Signage (Trust Land)		2,523		The signs are passed regularly by staff and Councilors and any issues are dealt with on a case by case basis.	£120,000	£120,000	12715.83
Gateway signage for Westfield - 1 sign @ 5893 - 1 @ 5825.82 (purchased 14/3/16 and 28/9/16)		2,523					"Street furniture"
Youth Shelter		2,250		Play equipment checked weekly by Greensward			2588.89
					£120,000	£120,000	228,390.89
							"Various play equipment"

"street furniture"	"street furniture"	12719.83 "street furniture"
"ground surfaces"	"ground surfaces"	228,300.89 "various play equipment"
"ground surfaces"	"ground surfaces"	228,300.89 "various play equipment"
"CCTV Equipment"	"CCTV"	228,300.89 "various play equipment"
"street furniture"	"street furniture"	12719.83 "street furniture"

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INFRASTRUCTURE ASSETS TOTAL

Community Assets

Recreation Ground - Norton Hill - Sole Trustees	1		
Recreation Ground - Westhill - Sole Trustees	1		
Allotments at Waterford Park - leasehold	1		

Community Public Access Defibrillators	1		
Bin Tree shops	1,870		
Mardons	1,870		
Fire Station	1,870		
Westfield Surgery	1,870		
Norton Hill Pavilion	1,870		
Whitstones Fish n Chips	1,870		

COMMUNITY ASSETS TOTAL

8,997

712,608

52,544

Net additions/disposals

Updated: 12/5/2022

Highlighted items denote items added this year

All assets on Trust land are purchased by the Parish Council with Parish Council funds* therefore these remain assets of the Parish Council.

* Parish Council funds include grants made by the two Trusts to the Parish Council as per the Trusts policy.

Westfield Parish Council

Internal Audit Report 2021-22 (Final update)

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background and Scope

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2021-22 financial year, during our two visits to the Council, which took place on 8th December 2021 and 12th May 2022.

Internal Audit Approach

In undertaking this year's review, we have, in accordance with the requirements of the current "Practitioner's Guide", paid due regard to the materiality of transactions and their susceptibility to potential misrepresentation in the Accounts / AGAR, together with examining the overall governance framework. Our aim is to ensure that the Council operates robust control systems and that transactions are, as far as we are reasonably able to ascertain, processed in accordance with national and locally approved legislation.

Overall Conclusion

We are pleased to record that no significant issues have been identified from the work undertaken this year, although we have noted a few areas where we consider controls could and should be further strengthened to safeguard not only public funds, but individual members of staff. Where we have identified such issues, we have highlighted them in the body of the following detailed report with appropriate recommendations also recorded and further summarised in the appended Action Plan. We ask that the report be presented to members for consideration and agreement to their implementation.

Based on the satisfactory conclusions drawn in completing our programme of work we have duly signed off the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.

We take this opportunity to remind the Clerk and members of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that must be displayed on the Council's website together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the Council's accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers: we also aim to ensure the integrity of the data and that appropriate arrangements are in place for its security. The Council maintains its financial records using the Rialtas Omega accounting software.

Two bank accounts are in operation for day to day transactions with the Co-op bank (Current and Deposit) recorded in separate cashbooks. A third account is in place with Nationwide, holding a proportion of the Council's surplus funds with detail also recorded in a separate cashbook in the accounting software. A further cashbook is in use to record the limited transactions now being made through the petty cash account (see later section of this report). We have: -

- Ensured the accurate carry forward of the prior year closing balances as reported in the certified 2020-21 AGAR to the current year's accounting records;
- Ensured that a comprehensive, meaningful and appropriate nominal coding and cost centre structure is in place to facilitate effective budget monitoring and control;
- Checked and agreed transactions in the current account cashbook to the supporting Co-op Bank statements for five months (April, July and November 2021, plus January & March 2022);
- Checked and agreed the full financial year transactions on the Co-op and Nationwide deposit accounts to the supporting bank statements;
- Verified the month-end bank reconciliations on the Co-op Current account between the cash books and the relevant bank statements as of 30th April, 31st July and 30th November 2021, plus 31st January and March 2022;
- Verified the bank reconciliations on the Co-op and Nationwide deposit accounts as at 30th November 2021 and 31st March 2022;
- Reviewed the Council's IT back-up arrangements; and
- Ensured the accurate disclosure of the combined cash and bank balances at 31st March 2022 in the year's AGAR at Section 2, Box 8.

We are pleased to note that, in accordance with the adopted Financial Regulations (FRs Para 2.2 refers), a non-signing councillor is subjecting reconciliations to independent scrutiny and sign-off, although this had not taken place in the early months of the year due to Covid. Additionally, at our interim review we suggested to the Clerk and Finance Officer (who has now left the Council) that, rather than print each account's month-end reconciliation, use is made of the "Combined bank reconciliation statement" that can be generated in the Management Accounts suite of Omega programmes under "Annual Return", which would save the nominated councillor having to sign-off three separate monthly reconciliation statements.

We also recommended that the month-end Trial Balance is printed off when the month's accounts are closed down which will provide evidence of the cashbook balance on each account: this should also be reviewed and signed-off together with the supporting bank statements as evidence that the councillor has verified the accuracy of cashbook and bank account balances as recorded on the month-end reconciliations.

Conclusions and recommendations

We are pleased to record that no significant concerns have been identified in this review area with periodic bank reconciliations and statements generally bearing evidence of councillor scrutiny and agreement.

- R1. The “combined account bank reconciliations” should be printed off each month-end, rather than individual account reconciliations. This has not been actioned to date.*
- R2. The councillor checking the reconciliations periodically should be provided with a print of the relevant month-end Trial Balance (Page 1 only), which identifies the month-end cashbook balances and the supporting bank statements, both of which should be signed-off and dated when checking the reconciliations, thereby evidencing agreement of the relevant detail on the reconciliation statements. This has not been actioned to date.*

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place, that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we may reasonably be expected to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We are pleased to note that both SOs and Financial Regulations (FRs) were reviewed, are in line with the latest NALC model documents, and been re-adopted formally by the Council at the meetings held on both 4th May 2021 and 3rd May 2022, also that both record a consistent value of £25,000 for formal tender action and the need to publicise potential contracts in excess of that value on the Government’s Contract Finder website.

We have reviewed the Council and standing committee meeting minutes reading those for the financial year and to date in 2022-23 as posted on the Council’s website to ensure that no issues affecting the Council’s financial stability either in the short, medium or long term exist.

We are pleased to note that a wide ranging raft of formally documented financial and other procedures is in place, which we consider an example of best practice affording a degree of cover in the event that any key officer may be unavoidably off work for any significant period of time.

We are also pleased to note that the external auditors signed-off the 2020-21 AGAR certificate with no qualification and a relatively minor comment in relation to the offset of income from an insurance reclaim against the associated expenditure, rather than record it as an income item.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation. We shall continue to monitor the Council’s approach to governance at future visits, also examining the Council and Committee minutes.

Review of Expenditure & VAT

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Suitable documentation supports the payments, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount; and
- An official order has been raised on each occasion that one would be anticipated.

We have discussed the control procedures in place over the approval and release of payments, all of which we consider sound and appropriate for the Council's present requirements with members visiting the Council's offices and physically releasing the payments online following their set-up, now by the Clerk following the departure of the Finance Officer.

We have selected an extended test sample of 63 individual payments processed in the financial year for compliance with the above criteria. The sample includes all payments individually in excess of £1,000, plus a more random selection of every 20th payment listed in the cashbook totalling £231,675 and equating to 84% by value of non-pay related payments in the year: the high percentage arises as it includes the land purchase during the year.

We have checked and agreed detail of the final 2020-21 and quarterly HMRC VAT reclaims for 2022-23 to the underlying detail in the Omega control account ensuring appropriate recovery with no issues arising.

We note that the Purchase ledger suite in the Rialtas accounts is in use and, in checking the nominal account codes in the above test sample, we have noted that the payment made to Samler Landscapes for tree works paid by direct debit in November 2021 had, at the time of our interim review, effectively been entered twice in nominal account code 4913: we note that appropriate action was taken to rectify this prior to the financial year-end.

Conclusions and recommendation

We are pleased to record that no residual significant concerns have been identified in this review area.

R3. Appropriate action should be taken to clear the duplicated tree works cost in the nominal expense code, also clearing the apparently "unpaid" entry in that respect the Purchase ledger. This has been actioned accordingly.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We are pleased to note that the Council has a comprehensive Risk Management Strategy in place, supplemented by detailed Financial Risk Assessments generated through the LCRS software: These have been reviewed and re-adopted by the Council in February 2022. We consider the resultant assessments appropriate for the Council's present requirements.

We have examined the current year's insurance schedule with "Local Councils MTA" and consider that the level of cover in place is appropriate for the Council's present requirements with Employer's and Public Liability both standing at £10 million, Fidelity Guarantee cover at £750,000 and Business Interruption "Loss of Revenue" cover in place at £4,500.

Conclusions

We are pleased to record that no matters arise in this area: we shall continue to monitor the Council's approach to risk management at future reviews, also ensuring that the Council reviews and re-adopts the LCRS risk assessments annually.

Budgetary Control & Reserves

In considering the Council's approach to budget determination and precept setting, we aim to ensure that decisions are made based on sound information and that an appropriate level of precept is determined to meet the Council's future planned expenditure.

We note that, following due deliberation, the Council approved and adopted a budget and precept for 2022-23 setting the latter at £218,590 at the February 2022 full Council meeting.

We are pleased to note that budget reports are presented to and reviewed by members routinely during the year and have reviewed the final budget outturn, as reported in the accounting software detail, with no issues identified warranting further enquiry.

We have considered the appropriateness of the level of retained reserves at 31st March 2022, which have decreased marginally to £464,017 (£488,850 at 31st March 2021), with Earmarked reserves (EMRs) of £401,095 in place (£423,517 at the prior year-end). The residual General Reserve balance of £62,922 equates to approximately 4 months' revenue spending at the 2021-22 level and sits within the generally accepted range of between three and twelve months such spending. We consider these balances appropriate to meet the Council's ongoing revenue spending commitments and development aspirations.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation. We shall continue to monitor the level of retained reserves at future reviews.

Review of Income

In examining the Council's sources of income, we aim to establish that robust procedures are in place to ensure that income due to the Council is identified and invoiced accordingly (where appropriate); that arrangements for the secure handling of any cash income are in place and that income due to the Council is recovered within a reasonable time span. The Council receives limited income other than by way of the annual precept, through CIL moneys, a one off annual allotment rent receipt, occasional grants and donations; bank interest and recovered VAT.

Consequently, only limited review work is required in this area, especially as no variable income is generated "in-house" annually. We have examined the Omega Sales Ledger "Unpaid invoices by date" report at the financial year-end with no issues identified warranting further work or enquiry.

Conclusions

No issues have been identified in this area warranting formal comment or recommendation, the one historic issue in relation to an apparent uncleared debt on the Sales Ledger having been resolved by the contract accountants when closing the year's accounts.

Petty Cash Account

We are required, as part of the annual IA Certification process, to provide assurance on the satisfactory (or otherwise) operation of any petty cash account at the Council. A relatively small account is in place within the admin office, being operated on an imprest basis with a cash float of £100, the balance being topped-up periodically (on only three occasions during the year) from the Current Co-op bank account.

Due to the low volume of transactions (10 to the date of our interim review in the current year and a further three in the last six months of the year), we examined each in the first six months of the year ensuring that an appropriate trade invoice or till receipt supported each payment and that, where applicable, any VAT expended was identified for recovery through the quarterly reclaims submitted to HMRC. In that respect, we noted that the VAT incurred (£8.37) on a payment processed in September 2021 relating to the purchase of keys for Somer Valley FC totalling £50.20 had not been identified in the cashbook for recovery.

We also, at our interim visit, checked and agreed the physical £100.00 cash holding to the underlying Omega "cashbook" with no issues identified.

Conclusions and recommendation

No significant matters arise in this area, although care should be taken to ensure that, where vatable purchases are made, a VAT receipt is obtained and any resultant VAT is identified in the Omega cashbook for recovery: VAT may be reclaimed wherever a VAT Registration number is recorded on till receipts, etc. We note at this final review that no action was taken to rectify the above identified non-recording of VAT on the purchased keys.

- R4. *When entering petty cash purchases in the Omega cashbook, care should be taken to ensure that any recoverable VAT is appropriately recorded: an appropriate adjustment should be made in the accounts to correct the overlooked VAT on the Somer Valley FC key purchase in September 2021.*

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation in relation to the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme in relation to employee contribution percentages. At our interim review visit, we: -

- Obtained a copy of the staff establishment detailing staff in post, their spinal point on the national pay scale and basic working hours;
- Noted implementation of the Council agreed one spinal point increment on the NJC scale for two staff members backdated to 1st April 2021 which was paid with the December 2021 salaries, together with appropriate arrears;

- Have now noted that the 2021-22 national pay award was implemented and paid with the March 2022 salaries, together with arrears backdated to 1st April 2021: we have checked and agreed the Clerk's calculations of the revised monthly salary and arrears for the year payable;
- Checked all 3 staff members' salaries paid in December 2021 and now in March 2022 to ensure that they were in line with the Clerk's establishment record; and
- Similarly checked the December 2021 and March 2022 NI / tax and pension deduction calculations by reference to the relevant HMRC and Pension Fund Administrator's tables.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation.

Fixed Asset Registers

The Practitioner's Guide requires all councils to maintain a formal register of its stock of fixed assets. The Guide also requires that asset values, as reported in the AGAR each year, remain unchanged other than to record the values of new acquisitions at net price (i.e., excluding VAT) and the previously recorded value of any disposals / deletions.

We are pleased to note that a formal asset register is in place, which the Clerk has duly reviewed and updated during the financial year to take account of new additions and any disposals. We note that the detailed Statement of Accounts, as prepared by the Council's contract accountants (DCK Accounting) includes detail of individual assets under various standardised categories, which are also reflected in and agree to the values recorded in the Clerk's register, although the Clerk had identified an initial oversight by the accountants which was corrected on the day of our final review.

Conclusions

No issues have been identified in this area warranting formal comment or recommendation this year.

Investments and Loans

As indicated earlier in this report the Council holds surplus funds in a Nationwide Building Society account with interest earned on that account credited to the Current bank account each month.

We are also pleased to note compliance with the change in Central Government legislation effective from 1st April 2018 requiring all councils with combined cash / bank balances in excess of £100,000 to develop an appropriate Investment Policy / Strategy (this previously only applied to councils with funds in excess of £500,000). We have reviewed the resultant document and consider that it meets the requirements of that legislation.

The Council has one outstanding loan repayable half-yearly to PWLB: we have verified both repayment instalments for the financial year by reference to the PWLB demands as part of our aforementioned review of expenditure. We have also, at this final review, checked the

outstanding loan liability repayable to the UK Debt Agency as at 31st March 2022 by reference to the Agency's website where all local government year-end debt balances are reported. In doing so, we noted that the outstanding liability reported in the DCK accounting records remained the same as the prior year: we have pointed this out to the Clerk who has made the necessary amendment to the value to be reported in the AGAR at Section 2, Box 10.

Conclusions

No issues exist in this area warranting formal comment or recommendation following appropriate action to ensure the correct year-end loan liability balance is recorded in the year's AGAR at Section 2, Box 10.

Statement of Accounts and AGAR

The 1996 Accounts and Audit Regulations, as amended periodically, required all Councils to prepare annually a Statement of Accounts, which is now embodied in the AGAR and subject to external audit certification. We note that DCK Accounting have been contracted to prepare a formal Statement of Accounts based on the Omega accounting software with detail then feeding into the financial statement at Section 2 of the AGAR.

As a courtesy to the Council, we have reviewed the content of the DCK detailed Statement of Accounts by reference to the year-end Omega Trial Balance and their (DCKs) supporting working papers and are pleased to record that no anomalies have been identified in either the detailed Accounts or AGAR Section 2, other than in relation to the aforementioned need to correct the outstanding loan liability balance in the AGAR at Section 2, Box 10, which the Clerk has actioned appropriately.

Conclusions

We are pleased to record that no residual issues exist in this review area. Based on the overall satisfactory conclusions drawn from our review programme, we have duly signed off the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.

Rec. No.	Recommendation	Response
Review of Accounting Arrangements and Bank Reconciliations		
R1	The "combined account bank reconciliations" should be printed off each month-end, rather than individual account reconciliations.	<i>This has not been actioned to date.</i>
R2	The councillor checking the reconciliations periodically should be provided with a print of the relevant month-end Trial Balance (Page 1 only), which identifies the month-end cashbook balances and the supporting bank statements, both of which should be signed-off and dated when checking the reconciliations, thereby evidencing agreement of the relevant detail on the reconciliation statements.	<i>This has not been actioned to date.</i>
Review of Expenditure and VAT		
R3	Appropriate action should be taken to clear the duplicated tree works cost in the nominal expense code, also clearing the apparently "unpaid" entry in that respect the Purchase ledger.	<i>This has been actioned accordingly.</i>
Petty Cash Account		
R4	When entering petty cash purchases in the Omega cashbook, care should be taken to ensure that any recoverable VAT is appropriately recorded: an appropriate adjustment should be made in the accounts to correct the overlooked VAT on the Somer Valley FC key purchase in September 2021.	

Annual Governance and Accountability Return 2021/22 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

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

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

Publication Requirements

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

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	<input type="checkbox"/>	<input type="checkbox"/>
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?	<input type="checkbox"/>	<input type="checkbox"/>
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	<input type="checkbox"/>	<input type="checkbox"/>
Section 1	For any statement to which the response is 'no', has an explanation been published?	<input type="checkbox"/>	<input type="checkbox"/>
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	<input type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of significant variations been published where required?	<input type="checkbox"/>	<input type="checkbox"/>
	Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?	<input type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of any difference between Box 7 and Box 8 been provided?	<input type="checkbox"/>	<input type="checkbox"/>
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	<input type="checkbox"/>	<input type="checkbox"/>

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

Annual Internal Audit Report 2021/22

WESTFIELD PARISH COUNCIL

<https://www.westfieldparishcouncil.co.uk/>

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

Date(s) internal audit undertaken

08/12/2021

12/05/2022

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit

Date

12/05/2022

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

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

Section 1 – Annual Governance Statement 2021/22

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 2022, 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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:

21st March 2022

and recorded as minute reference:

AGM 2022

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

Chairman

Clerk

Section 2 – Accounting Statements 2021/22 for

Westfield Parish Council

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	386,463	488,850	<i>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.</i> <i>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.</i>
2. (+) Precept or Rates and Levies	207,100	207,650	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	180,087	80,073	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	50,491	53,185	<i>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.</i>
5. (-) Loan interest/capital repayments	7,373	7,373	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	226,936	251,998	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	488,850	464,017	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	478,171	460,755	<i>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.</i>
9. Total fixed assets plus long term investments and assets	602,504	712,608	<i>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.</i>
10. Total borrowings	30,995	24,435	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes ✓	No	N/A 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 2022 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

W. Chan

Date

16/05/22

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

Westfield Parish Council

Unaudited Financial Statements

For the year ended 31 March 2022

Westfield Parish Council

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31 March 2022

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Westfield Parish Council

Council Information

31 March 2022

(Information current at 6th June 2022)

Chair

Cllr G. Fuller

Councillors

Cllr B. Wallbridge (Vice Chair)

Cllr D. Cooper

Cllr J. Honess

Cllr R. Hopkins

Cllr E. Jackson

Cllr L. Mansell

Cllr R. Moss

Cllr S. Pritchard

Cllr P. Wilkinson

Cllr P. Williams

Clerk

Ms L. Close FSLCC

Auditors

PKF Littlejohn

1 Westferry Circus

Canary Wharf

London

E14 4HD

Internal Auditors

Auditing Solutions Ltd

Clackerbrook Farm

46 The Common

Bromham

Chippenham

Wiltshire

SN15 2JJ

Westfield Parish Council
Statement of Accounting Policies
31 March 2022

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Accounting Guidance Notes for Local Councils (the Guide) issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) as applicable to a medium sized council.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure on the acquisition, creation or enhancement of fixed assets is reported in the notes to the accounts, provided that the fixed asset yields benefits to the authority and the services it provides for a period of more than one year. Fixed assets are valued on the basis recommended by CIPFA. The year end values are stated on the following basis:

land, operational properties and other operational assets are reported in notes to the accounts cost (where known) or at insurance values current when first reported as approximating to the lower of net replacement cost and net realisable value at that time (previously reported at current insurance values)

certain community assets are the subject of restrictive covenants as to their use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at a nominal value only.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Debtors and Creditors

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

External Loan Repayments

The council is not required by the Guide to incorporate external borrowings in its Balance Sheet. Details are shown at note 11.

Westfield Parish Council
Statement of Accounting Policies
31 March 2022

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 12.

Interest Income

All interest receipts are credited initially to general funds.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation was due at 31st March 2022 and any change in contribution rates as a result of that valuation will take effect from 1st April 2023.

Westfield Parish Council
Income and Expenditure Account
31 March 2022

	Notes	2022 £	2021 £
INCOME			
Precept on Unitary Authority		207,650	207,100
Capital Grants and Donations		66,233	150,297
Interest and Investment Income	1	361	471
Leisure and Recreation		13,379	19,218
Allotments		100	100
Establishment/General Administration		-	10,000
		<u>287,723</u>	<u>387,186</u>
 EXPENDITURE			
Establishment/General Administration		85,105	74,202
Capital Expenditure	7	112,551	108,617
Loan Interest and Capital Repayments		7,373	7,373
Operational Expenditure:			
Leisure and Recreation		47,323	40,921
Community Support		52,983	45,118
Civic and Democratic		7,222	8,867
		<u>312,557</u>	<u>285,098</u>
 General Fund			
Balance at 01 April 2021		63,333	57,084
Add: Total Income		<u>287,723</u>	<u>387,186</u>
		351,056	444,270
 Deduct: Total Expenditure		<u>312,557</u>	<u>285,098</u>
		38,499	159,172
 Transfer from/(to) Earmarked Reserves	12	24,423	(95,839)
General Reserve Balance at 31 March 2022		<u>62,922</u>	<u>63,333</u>

The notes on pages 8 to 12 form part of these unaudited statements.

Westfield Parish Council

Balance Sheet

31 March 2022

	Notes	2022 £	2022 £	2021 £
Current Assets				
Debtors and prepayments	9	14,432		18,424
Cash at bank and in hand		<u>460,755</u>		<u>478,171</u>
		475,187		496,595
Current Liabilities				
Creditors and income in advance	10	<u>(11,170)</u>		<u>(7,745)</u>
Net Current Assets			464,017	488,850
Total Assets Less Current Liabilities			464,017	488,850
Total Assets Less Liabilities			<u>464,017</u>	<u>488,850</u>
Capital and Reserves				
Earmarked Reserves	12		401,095	425,517
General Reserve			<u>62,922</u>	<u>63,333</u>
			<u>464,017</u>	<u>488,850</u>

Signed:

Cllr G. Fuller

Chair

.....

Ms L. Close FSLCC

Responsible Financial Officer

Date:

.....

The notes on pages 8 to 12 form part of these unaudited statements.

Westfield Parish Council

Notes to the Accounts

31 March 2022

1 Interest and Investment Income

	2022 £	2021 £
Interest Income - General Funds	361	471
	<u>361</u>	<u>471</u>

2 Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

3 Publicity

Section 5 of the Local Government Act 1986 requires the council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2022 £	2021 £
Recruitment Advertising	384	-
Other Advertising	149	-
Website	442	2,892
Newsletter	5,995	5,250
	<u>6,970</u>	<u>8,142</u>

4 General Power of Competence

With effect from 13th May 2019 Westfield Parish Council acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, with effect from 13th May 2019 the council no longer exercises the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

5 Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant	Property	Rent p.a. £	Repairing / Non-Repairing
Norwest Bowls Club	Bowling Green and Club House	£1,032	Repairing

Council as tenant

Landlord	Property	Rent p.a. £	Repairing / Non-Repairing
Bath & North East Somerset Council	Waterford Park Allotment Site	0	Repairing

Westfield Parish Council

Notes to the Accounts

31 March 2022

6 Pensions

For the year of account the council's contributions equal 22.00% of employees' pensionable pay, plus a lump sum of £2,287.

These contributions will remain at 22.00%, plus a lump sum of £2,287, in future years, which will provide adequately for future liabilities.

7 Fixed Assets - Additions and Disposals

	2022	2021
	£	£
	Cost	Cost
During the year the following assets were purchased:		
Operational Land and Buildings	94,992	-
Vehicles and Equipment	17,559	107,558
Infrastructure Assets	-	1,059
	<u>112,551</u>	<u>108,617</u>

No assets were scrapped during the year.

Westfield Parish Council

Notes to the Accounts

31 March 2022

8 Fixed Assets

2022	2021
£	£
Value	Value

At 31 March the following assets were held:

Freehold Land and Buildings

Norton Hill Pavilion	136,385	136,385
Norwest Bowls Club	71,800	71,800
Allotments - Larch Court	1,800	1,800
Land at Waterside Valley	94,992	-
	<u>304,977</u>	<u>209,985</u>

Vehicles and Equipment

Office Furniture & Equipment	4,315	4,315
Norton Hill Play Equipment	40,665	33,435
Westhill Play Equipment	109,082	101,201
West Hill Outdoor Gym Equipment	26,554	26,283
Westhill Running Track	69,583	69,854
Norton Hill Security Lighting	573	573
Allotment Site Maintenance Equipment	1,000	1,000
Time Capsule	1,761	1,761
Christmas Lights	4,035	4,035
Snow Warden Equipment	2,189	2,189
Earthquake Rotatoller	466	466
Watering System For Hanging Baskets	20,027	20,027
	<u>280,250</u>	<u>265,139</u>

Infrastructure Assets

Youth Shelter	2,250	2,250
Litter and Dog Bins	1,764	1,764
Planters & Coal Trucks [2]	2,156	2,156
Signage (Trust Land)	668	668
Westfield Signage	2,523	2,523
Westhill Recreation Ground Fencing	10,739	10,739
Christmas Tree Fencing	1,339	1,339
Flower Baskets & Basket Trees- Various Sites	10,018	10,018
Allotments Fencing	3,500	3,500
Norton Hill Play Area Fencing	6,335	6,335
Norton Hill - Pentangue Court	2,150	2,150
Norton Hill - Tennis Court Improvements	11,510	11,510
Norton Hill - Basket Ball Court	3,753	3,753
Norton Hill CCTV System	6,117	6,117
Notice Boards At Several Locations	2,670	2,670
Upper Court/Norton Hill Recreation Ground Railings	900	900
Norwest Bowls - Fencing	8,401	8,401
Norton Hill Rec Fencing & Gate	5,174	5,174
Norton Hill Rec Ramp and Tennis Court fence	14,430	14,430
Benches and Picnic Tables - various locations	18,932	18,932
Heritage Walk Noticeboards + Waymaker Signs	3,055	3,055
	<u>118,384</u>	<u>118,384</u>

Westfield Parish Council

Notes to the Accounts

31 March 2022

8 Fixed Assets (cont'd)

	2022 £ Value	2021 £ Value
<u>Community Assets</u>		
Recreation Ground - Norton Hill [in Trust]	1	1
Recreation Ground - Westhill [in Trust]	1	1
Allotments at Waterford Park - leasehold	1	1
Community Public Access Defibrillators (6)	8,681	8,681
Chain of Office	313	313
	<u>8,997</u>	<u>8,997</u>
	<u>712,608</u>	<u>602,505</u>

The basis of valuation of the above assets is set out in the Statement of Accounting Policies.

9 Debtors

	2022 £	2021 £
VAT Recoverable	8,111	4,992
Prepayments	6,321	13,432
	<u>14,432</u>	<u>18,424</u>

10 Creditors and Accrued Expenses

	2022 £	2021 £
Trade Creditors	9,154	4,679
Accruals	2,016	3,066
	<u>11,170</u>	<u>7,745</u>

11 Loans

At the close of business on 31 March 2022 the following loans to the council were outstanding:

Lender	Loan Period	Amount £	Years Remaining
Public Works Loan Board	15 Years from August 2010	£24,435	3.5

Westfield Parish Council

Notes to the Accounts

31 March 2022

12 Earmarked Reserves

	Balance at 01/04/2021	Contribution to reserve	Contribution from reserve	Balance at 31/03/2022
	£	£	£	£
Capital Projects Reserves	161,550	65,993	(90,961)	136,582
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	263,967	25,779	(25,233)	264,513
Total Earmarked Reserves	425,517	91,772	(116,194)	401,095

The Capital Projects Reserves are credited with amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2022 are set out in detail at Appendix A.

13 Capital Commitments

The council had no capital commitments at 31 March 2022 not otherwise provided for in these accounts.

14 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

Westfield Parish Council

Appendices

31 March 2022

Appendix A

Schedule of Earmarked Reserves

	<u>Balance at</u> <u>01/04/2021</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2022</u>
	£	£	£	£
<u>Capital Projects Reserves</u>				
Rolling Capital Fund	64,863	5,000		69,863
S106 Funds	95,740		(90,961)	4,779
CIL 2020-21	947			947
CIL 2021-22		60,993		60,993
	<u>161,550</u>	<u>65,993</u>	<u>(90,961)</u>	<u>136,582</u>
 <u>Asset Renewal Reserves</u>				
None	0			0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <u>Other Earmarked Reserves</u>				
Tree Works	5,398		(5,398)	0
Grants	1,800	1,779	(1,000)	2,579
Training	7,769			7,769
Legal Fees	6,000			6,000
Elections	5,538			5,538
E & D Projects	16,187			16,187
Grants Received in Advance	6,207		(6,207)	0
Play Equipment	24,098	16,000	(10,328)	29,770
Community Fund (Restricted)	14,113			14,113
Community Centre	88,000		(1,038)	86,962
CCTV	4,375		(358)	4,017
Youth Provision	33,484			33,484
Conferences & Travel	1,497			1,497
Street Scene Maintenance	2,948			2,948
Recruitment	923		(384)	539
Norton Hill Maintenance	9,258			9,258
Salaries Contingency	1,252			1,252
Pit Path Lights	8,000	8,000		16,000
Nature Trail	4,120			4,120
Waterside Valley	23,000		(520)	22,480
	<u>263,967</u>	<u>25,779</u>	<u>(25,233)</u>	<u>264,513</u>
 TOTAL EARMARKED RESERVES	<u>425,517</u>	<u>91,772</u>	<u>(116,194)</u>	<u>401,095</u>

Survey 1 – May 2022

Parish Charter Review 2022

Introduction

The Parish Charter provides a framework for Bath & North East Somerset Council and the parishes within the district to work together, maintain good working relationships and develop an effective partnership to improve the economic, social and environmental well-being of the area. The Parish Charter was first adopted in 1999; and updated in 2006 and 2018.

The Charter can be found here:

https://www.bathnes.gov.uk/sites/default/files/final_parish_charter_-_may_2018_1.pdf

A full review is due every four years. The latest will take place from May 2022.

Monitoring and Review

The Parish Charter Liaison Working Group meets every few months to discuss any issues relating to the Charter and to set the Agendas for Parish Liaison meetings. This group will also be undertaking the Charter Review and would welcome the addition of Clerks or Councillors that would like to be involved in the process. The Council's Chief Operating Officer, Mandy Bishop, also wishes to be involved with the review.

The group currently comprises:

- Kathy Thomas – Chair of BANES ALCA; Parish Councillor for Peasedown St John
- Dawn Drury – Vice Chair of BANES ALCA; Chair of Compton Dando Parish Council and Town Clerk to Keynsham Town Council
- Jeanette Stephenson – Chair of Pensford Parish Council
- Kathryn Manchee – Clerk to Camerton and Dunkerton & Tunley Parish Councils
- Sara Dixon – Locality Manager, B&NES
- Alison Wells – Community Engagement Officer, B&NES

Parish Charter Review Surveys

This is the first of three surveys we will be undertaking as part of the review and to aid practical working arrangements between the Council and parishes.

This first survey below is to obtain some initial feedback on the Charter.

The second due in July 2022 is to update some practical information such as whether parishes have noticeboards, newsletters etc.

The third, due in January 2023 is to review the final draft of the revised Charter prior to sign off at both BANES ALCA early in 2023. It will be ratified at B&NES Full Council (AGM) in May 2023.

Survey 1 - May 2022

Please complete this form and return it to Alison Wells by email alison_wells@bathnes.gov.uk by Friday 17 June 2022 at the latest.

Name of Parish Completing Survey: Westfield Parish Council

Q1: Overall, do you feel the revised Charter (May 2018) has helped improve working relationships between the Council and parishes?

Yes/No

Q2: Which aspects/sections are working well? (open question)

Parish Liaison – Alison Wells very responsive and communicates well.

Working collaboratively - Cleansing respond quickly to urgent items and keep us informed.

Street lighting – Jessica replies to us when we raise issues with street light problems.

Q3: Which aspects/sections need improvement and why? (open question)

Prioritise - Street lighting, when it comes to projects eg adjusting lampposts for Christmas lights the department is exceptionally slow to respond, if at all.

Fixmystreet – while it is a useful tool to report issues used by both the Parish Council and the public, there is rarely any feedback on issues or feedback is less than helpful – eg when the status is changed to 'Action scheduled' we have no idea what that action will be.

If we have an update on an issue raised by ourselves, putting that on the post seems a waste of time as it appears B&NES don't see those updates. We then don't know who to contact as when it tells us that the report has been sent to the relevant department it doesn't say what department that is.

Not every issue reported to the Parish Council fits neatly into the categories which are very narrow. Could there be a miscellaneous category?

Treat each other with respect - Westfield is now over 10 years old and still we find that documents will be sent to our neighbouring towns of Midsomer Norton or Radstock. We have often also found that officers/councillors at B&NES don't know where Westfield is. This is a basic courtesy that should be extended to the people of Westfield.

eg. 1. there is no road signage in B&NES pointing to Westfield despite frequent requests.

2. Parishes Online mapping still has Radstock written across Westfield Parish. We requested some years ago that this be updated.

Survey 1 - May 2022

Please complete this form and return it to Alison Wells by email alison_wells@bathnes.gov.uk by Friday 17 June 2022 at the latest.

Name of Parish Completing Survey:

Q1: Overall, do you feel the revised Charter (May 2018) has helped improve working relationships between the Council and parishes?

Yes/No

Q2: Which aspects/sections are working well? (open question)

Q3: Which aspects/sections need improvement and why? (open question)

Q4: Which aspects/sections needs to be added or expanded eg advances in digital technology/opportunities, Climate Emergency etc (open question)

Parish Clerk

From: andy@newleafstudio.com
Sent: 20 May 2022 08:47
To: Parish Clerk
Subject: Waterside Valley - Masterplan & Management Regimes
Attachments: WPC740 Drg02 Masterplan and Gen Mgt Regimes DRAFT ISSUE.pdf

Importance: High

Hello Lesley

As promised I am pleased to now attach a draft Masterplan drawing. Points to note:

- This covers proposed capital works / improvements and provides an outline of proposed management regimes.
- This should provide enough detail for the PC to agree the overall principals and for use in initial cost planning for grant applications.
- As discussed, due to the current miss-match between the BNG assessment and a more holistic approach to management of the watercourse in line with Bristol Avon Rivers Trust's approach, the latter potentially also being more beneficial for public enjoyment of the watercourse, I have not currently proposed much in terms of treatment of the watercourse or the vegetation along it. I believe that Miriam was trying to progress discussions to bring the two together, but I have not heard any more about this recently. I will chase this up with Miriam.
- From here, subject to the PC's approval of the draft, the stages remaining in my current commission will be to:
 - Resolve approach to management of the water course and add relevant detail
 - Amend the masterplan encompassing this and any comments from the PC or public
 - Further develop detail of proposed ongoing management and maintenance of the site to complete the management plan. This will take the form of a written report to accompany the completed site analysis and masterplan, added to by a diagrammatic site plan colour coded for areas of differing maintenance regime and a typical annual maintenance timetable.
 - I have much of the text for the written report in draft form but am waiting to resolve the watercourse issue and approval of the masterplan before finalising and formatting this for issue.
 - Integration of an outline volunteer plan.

I am hopeful from the various discussions and consultations that I have appropriately encompassed everything discussed and I look forward to hearing any feedback on the masterplan.

I gather that you are on leave next week – I hope you have a good week!

Regards
Andy

Andrew King BSc Hons MCI Hort
DIRECTOR

Main Office: 0117 300 5330
Direct line: 0117 233 0008

Please note our new office address below, effective from 20th August 2021

NEW LEAF STUDIO - CHARTERED LANDSCAPE ARCHITECTS
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