

# Westfield Parish Council

The Oval Office, St Peter's Business Park

Westfield, BA3 3BX

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



Established 2011

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


6<sup>th</sup> December 2022

TO: a) Members of the Finance & Personnel Committee:  
Cllrs Diana Cooper, Geoff Fuller (ex officio), Ron Hopkins, Lesley Mansell, Paul Millard, Robin Moss, Pat Williams (Vice Chair), Phil Wilkinson (Chair), Bryan Wallbridge (ex officio)

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

Dear Councillor,

You are summoned to a **Meeting of Finance Personnel Committee, on Wednesday 14<sup>th</sup> December 2022 at 10.00am** at The Oval Office, Cobblers Way, Westfield.

  
Ms L J Close  
Parish Clerk

### Public Questions

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

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## AGENDA

- 1. Apologies for absence and to consider the reasons given** Committee to receive apologies for absence and, if appropriate, to resolve to approve the reasons given in accordance with the Local Government Act 1972 s85(1)
- 2. Declarations of Interest and Dispensations**  
Members to declare any interests they may have in agenda items, in accordance with the requirements of the Council's Code of Conduct. The Committee may consider agreeing a dispensation, providing the request is put in writing and the dispensation is allowed on the grounds set out in s.33 of the Localism Act 2011.
- 3. Minutes**  
To confirm and sign as a correct record the minutes of the Finance & Personnel meeting held on 19<sup>th</sup> October 2022 (**Pages 1-5**)

4. **Monthly Accounts** To agree the monthly accounts in respect of the following for November 2022:
  - Combined Bank Reconciliation Statements (**Pages 6**)
  - Current Account (**Pages 7-9**)
  - Corporate Treasury Account (**Pages 10-11**)
  - Business Savings Account (October) (**Pages 12-13**) (the interest rate at 1<sup>st</sup> October is 1.6%)
  - Debit card expenditure sheet (**Page 14**)
  - Petty cash imprest – no spending this month
5. **Schedule of Payments requiring authorisation**  
As per item 5.2 of the Financial Regulations, a list of payments requiring authorisation is attached. Signing of invoices and BACS authorisation sheets to be completed upon approval of payments. (**Page 15**)
6. **Schedule of Payments due on a regular basis**  
As per item 5.6 of the Financial Regulations, a list of payments which arise on a regular basis as a result of a continuing contract, statutory duty or obligation such as salaries, PAYE and NI, superannuation and regular maintenance, is attached. (**Page 16**)
7. **Internal Audit Report 2022/23 (interim) (Pages 17-25)**
8. **Avon Pension Fund (Pages 26-36)**
9. **Budget 2023-24 – to receive any update**
10. **Draft Precept Leaflet 2023-24 (Pages 37-40)**
11. **Notification of External Auditor Appointment 2022/23- 2026/27 (Pages 41-43)**
12. **Charity Commission and Office Space at Norton Hill Recreation Ground - update**
13. **Photocopier Proposal from Ricoh regarding the potential move (Pages 44)**

## WESTFIELD PARISH COUNCIL

### Minutes of the Finance & Personnel Meeting

held at The Oval Office on Wednesday 23<sup>rd</sup> November 2022 at 10am

Present: Cllr Phil Wilkinson (Chair), Cllrs Diana Cooper, Ron Hopkins, Paul Millard, Pat Williams (Vice Chair).

Absent: Cllrs Geoff Fuller, Lesley Mansell, Robin Moss.

In Attendance: Lesley Close, Clerk, Caitlin Brown, Admin Assistant.

#### 63. Apologies for absence

Apologies were received from Cllrs Geoff Fuller, Lesley Mansell and Robin Moss.

#### 64. Declarations of interest and dispensations

There were no declarations of interest.

#### 65. Minutes

**Resolved:** that the Minutes of the Finance & Personnel meeting held on 19<sup>th</sup> October 2022 be agreed and signed as a correct record.

#### 66. Monthly Accounts

**Resolved:**

- a) that the combined bank reconciliation statements be agreed.
- b) that the October monthly income and expenditure statements for the Current Account be agreed.
- c) that the October monthly income and expenditure statements for the Corporate Treasury account be agreed;
- d) that the lack of bank statement for the October monthly income and expenditure statements for the Business Savings account be noted;
- e) that the summary of debit card transactions since the last meeting (Appendix 1) be agreed.
- f) that there had been no petty cash spending that month.

#### 67. 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:** (1) 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 via online banking.

Minutes are draft until agreed at the next meeting.

Signed ..... Dated ..... 1

**Westfield Parish Council**

**68. 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 3) and that the invoices and the BACS authorisation sheet be signed accordingly. That the BACS payments be made by two councillors via online banking.

**69. Budget 2023-24 and Three-Year Forecast**

The first draft of the 2023/24 budget and the three-year forecast was discussed. Estimating the cost of utilities at the pavilion is difficult because the situation is fluid. It has been budgeted as a 30% increase and will be monitored. Likewise, it is difficult to know how much the increase in the cost of diesel will impact the tenders for ground maintenance in 2024.

**Resolved:** to recommend the draft budget to the Parish Council for provisional approval, with the final budget coming to Parish Council in January with the precept calculation.

**70. Standing Orders and Direct Debits**

The list of standing orders and direct debits was reviewed and the changes to suppliers' details were noted.

**Resolved:** to approve the continued use of online banking and BACS payments.

**71. Community Emergency Planning**

The request from B&NES to set up a Community Emergency Planning Document was discussed.

**Resolved:** (1) to commence work on the Community Emergency Planning Document in the office; and (2) to invite Lucy Dyle, Emergency Management, B&NES to a meeting for a discussion on the scale and scope of the Plan.

**72. Charity Commission and Office Space at Norton Hill Recreation Ground**

The report of the Clerk was received.

**Resolved:** To move forward with Option 2 of the report whereby the Parish Council sets up a rental agreement year by year with Norton Hill Recreation Ground Trust for the new office and meeting room.

**73. NALC 2022/23 Pay Awards**

**Resolved:** To apply the NALC 2022/23 pay awards with effect from 1/4/22 and the increase in annual leave with effect from 1/4/23.

The meeting closed at 11.00am.

Minutes are draft until agreed at the next meeting.

Westfield Parish Council

APPENDIX 1

WESTFIELD PARISH COUNCIL DEBIT CARD SUMMARY

Report for F&P - November  
2022-23-8  
SHEET

REF	DATE	SUPPLIER	DETAILS	TOTAL	Postage 4022/1	Christmas 4223/202	Stationary 4023/1	Furniture & Equipment 4036/1	Grants 4203/202	W/H Maintenance 4062/307	Defibrillator 4231/202	Hospitality 4131/101
DC140	25/10/2022	Thompsons	Combi Padlock Westhill	£14.29						£11.91		
DC141	25/10/2022	Amazon	Fairy lights for Switch On day Sandwiches for Interviews 18/10/22 and Grants Sub 11/10/22	£13.98		£13.98						£32.09
DC142	26/10/2022	Longfellows		£38.50								
DC143	31/10/2022	Lidl	Mince pies and final items for Xmas lights Switch On. And biscuits for SVR meeting	£43.01		£40.08						£2.93
DC144	15/11/2022	Amazon	Items for Lights Switch On	£24.99		£24.99						
DC145	15/11/2022	Viking	Stationery	£18.45			£15.37					
DC146	16/11/2022	Amazon	2 x flasks for Lights Switch On	£71.50		£59.59						
DC147	21/11/2022	Proper Job	5 x certificate frames	£7.50								£6.25
			<b>TOTAL (NET)</b>	<b>£207.19</b>	<b>£0.00</b>	<b>£138.64</b>	<b>£15.37</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£11.91</b>	<b>£0.00</b>	<b>£41.27</b>
			<b>VAT:</b>	<b>£28.03</b>		<b>£14.91</b>	<b>£3.08</b>			<b>£2.38</b>		<b>£7.66</b>
			<b>TOTAL (Gros)</b>	<b>£232.22</b>		<b>£153.55</b>						
added since the agenda was circulated												

Minutes are draft until agreed at the next meeting.

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

## Westfield Parish Council

## Invoices for payment NOVEMBER

Invoice Date	Supplier	Details	Nom code	Payment No.	£ net	VAT	£ gross
7/11/2022	1st Radstock Scout Group	Grant	4203/202	2032	£1,000.00	£0.00	£1,000.00
7/11/2022	Bath Area Play Project	Grant	4203/202	2033	£1,000.00	£0.00	£1,000.00
7/11/2022	Midsomer Norton and Radstock Dia	Grant	4203/202	2034	£1,000.00	£0.00	£1,000.00
7/11/2022	Midsomer Norton and Radstock Str	Grant	4203/202	2035	£500.00	£0.00	£500.00
7/11/2022	Radstock Museum	Grant	4203/202	2036	£500.00	£0.00	£500.00
7/11/2022	Small Stuff Baby Bank	Grant	4203/202	2037	£500.00	£0.00	£500.00
7/11/2022	Swallow	Grant	4203/202	2038	£975.00	£0.00	£975.00
7/11/2022	SWAN Advice Network	Grant	4203/202	2039	£900.00	£0.00	£900.00
7/11/2022	Trinity Girls Brigade	Grant	4203/202	2040	£600.00	£0.00	£600.00
7/11/2022	Trinity Methodist Church	Grant	4203/202	2041	£400.00	£0.00	£400.00
7/11/2022	West of England Rural Network	Grant	4203/202	2042	£600.00	£0.00	£600.00
7/11/2022	WAGS	Grant	4203/202	2043	£775.00	£0.00	£775.00
7/11/2022	Westfield Voices	Grant	4203/202	2044	£400.00	£0.00	£400.00
24/10/2022	Community Heartbeat	Torch for defib	4231/202	2029	£9.00	£1.80	£10.80
1/11/2022	GB Sport & Leisure	Set of 3no Polycap at Westhill	4062/307	2027	£25.00	£5.00	£30.00
5/11/2022	Greenward Sports Consultancy Ltd	Monthly Grounds and Facility Maintenance	4039/308+307	2047	£2,881.58	£576.32	£3,457.90
8/11/2022	New Leaf Studio Ltd	Waterside Valley Masterplan and Management	4930/199	2048	£6,510.00	£1,302.00	£7,812.00
11/11/2022	Roma Construction	30% deposit Wesley Ave planter	4227/202	2049			£1,703.88
9/11/2022	Community Heartbeat	Battery for Fire Station defib	4231/202	2045	£265.00	£53.00	£318.00
11/11/2022	Ignyte Limited	Winter Warbler	4212/102	2046	£1,000.00	£200.00	£1,200.00
<b>TOTAL</b>						<b>£26,082.58</b>	

Added since the agenda was distributed:

31/10/2022	Ignyte Limited	Spring and Summer Warbler	4212/102	2050	£2,000.00	£400.00	£2,400.00
18/11/2022	SoVision IT	It Support	4027/1	2056	£169.20	£33.84	£203.04
18/11/2022	Tindle Newspapers	Christmas Lights Advert	4223/202	2057	£162.00	£32.40	£194.40
11/11/2022	A&H Companies	Warbler Distribution - November	4212/102	2058	£400.00	£0.00	£400.00
<b>TOTAL</b>						<b>£3,197.44</b>	

Signed .....

Dated .....

**Westfield Parish Council**

Supplier	Details	April	May	June	July	August	Sept	October	Nov
Avon Pension Fund (BACS monthly)	Superannuation	£837.60	£780.33	£794.75	£988.95	£825.98	£825.98	£825.98	£978.00
DCK - BACS monthly	Accounting support	£0.00	£0.00	£268.75	£268.75	£268.75	£268.75	£268.75	£268.75
GPS Telecoms (DD monthly)	Telephone and broadband	£75.35	£70.51	£68.45	£67.80	£67.27	£65.57	£67.48	£68.94
Greensward (BACS monthly)	Grounds maintenance	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58
HMRC (BACS monthly)	PAYE and NI	£341.95	£507.64	£537.18	£808.05	£546.34	£545.94	£429.74	£494.93
Oval Commercial (SO-£587.70) the rest BACS -	Office Rental	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75
Oval Commercial (BACS)	Use of Boardroom	£60.00	£60.00	£60.00	£0.00	£30.00	£0.00	£60.00	£165.00
Net Salaries (and expenses) (BACS monthly)	Office staff	£2,652.80	£2,344.00	£2,370.46	£2,865.69	£2,485.21	£2,510.61	£2,601.81	£3,040.65
Public Works Loans Board (DD - 6 monthly)	Westhill Play Area	£0.00	£0.00	£0.00	£0.00	£3,686.72	£0.00	£0.00	£0.00
Ricoh (BACS quarterly)	Photocopier	£188.00	£0.00	£0.00	£170.20	£0.00	£0.00	£158.87	£0.00
Southern Electric (DD - quarterly)	NH Pavilion	£0.00	£0.00	£118.55	£0.00	£0.00	£108.86	£0.00	£0.00
Southern Electric (DD quarterly)	Christmas Tree	£252.54	£0.00	£28.29	£0.00	£0.00	£28.29	£0.00	£0.00
SoVision IT (BACS monthly)	IT Support	£169.20	£169.20	£169.20	£169.20	£169.20	£169.20	£169.20	£169.20
Total Gas & Power (DD - quarterly)	NH Pavilion	£99.54	£110.57	£0.00	£0.00	£43.77	£0.00	£0.00	£48.38
Water2Business (DD six monthly)	Auto-watering systems	£91.41	£0.00	£0.00	£0.00	£30.42	£138.56	£0.00	£0.00
Water2Business (BACS six monthly)	NH Pavilion	£0.00	£0.00	£0.00	£0.00	£0.00	£335.04	£0.00	£0.00
Information Commissioners Officer (DD)	Data Protection Fee (annual)	£0.00	£0.00	£0.00	£0.00	£40.00	£0.00	£0.00	£0.00
Zoom subscription (DD - monthly)	Zoom subscription	£0.00	£0.00	£11.99	£0.00	£0.00	£0.00	£0.00	£0.00
Minutes agreed at the next meeting.		£7,741.71	£7,015.57	£7,386.95	£8,299.97	£11,154.99	£7,958.13	£7,543.16	£8,195.18
Signed .....		Monthly Total		Monthly Total		Monthly Total		Monthly Total	

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**Miners' Welfare Trusts in Westfield**

Bank - Cash and Investment Reconciliation as at 30 November 2022

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	<u>Account Description</u>	<u>Balance</u>
<u>Other Cash &amp; Bank Balances</u>		
	Bank A/c Norton Hill Trust	6,455.12
	Bank A/c West Hill Trust	6,699.56
	Business Rsv Norton Hill Trust	0.00
	Business Rsv West Hill Trust	0.00
		<u>13,154.68</u>
		13,154.68
<u>Receipts not on Bank Statement</u>		
0	30/11/2022 All Receipts Cleared	0.00
		<u>0.00</u>
<b>Closing Balance</b>		<u>13,154.68</u>
<u>All Cash &amp; Bank Accounts</u>		
1	Westhill Bank A/c	0.00
2	Norton Hill Bank A/c	0.00
	Other Cash & Bank Balances	<u>13,154.68</u>
	<b>Total Cash &amp; Bank Balances</b>	<u>13,154.68</u>



Date 05/12/2022

Westfield Parish Council 2022-23

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Time 10:42

Cashbook 1

User: AG

Current Account

For Month No: 8

Payments for Month 8

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
0/11/2022	L MrFlag.com	DC	20.37		3.40	4131	101	16.97	Payment MrFlag-Union jack flag
Total Payments for Month			33,254.15	19,391.76	23.80			13,838.59	
Balance Carried Fwd			10,789.92						
Cashbook Totals			44,044.07	19,391.76	23.80			24,628.51	

## Payments for Month 8

## Nominal Ledger

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
11/11/2022	DUP Stmt Fee	FEE	5.00			4050	1	5.00	DUP Stmt Fee
11/11/2022	Oval Commercial Investments Lt	DD01	587.70	587.70		501			2860-Office rent Nov 22
11/11/2022	Lidl	DC	46.01			4131	101	2.93	Lidl-Mince pies
						4223	202	43.08	Lidl-Mince pies
14/11/2022	GPS Telecoms Limited	DD02	82.73	82.73		501			2861-Call charge
16/11/2022	Viking	DC	18.44		3.07	4023	1	15.37	Viking-Stationery
17/11/2022	Amazon	DC	24.99		4.16	4223	202	20.83	Amazon- Items for light switch
21/11/2022	Amazon	DC	71.50		11.92	4223	202	59.58	Amazon-2 x flasks for light sw
22/11/2022	Proper Job	DC	7.50		1.25	4131	101	6.25	Proper Job-Certificate frame
23/11/2022	West of England Rural Network	BACS	600.00			4203	202	600.00	West of England Rural Network
23/11/2022	Westfield Voices-Grant 22/23	BACS	400.00			4203	202	400.00	Westfield Voices-Grant 22/23
23/11/2022	Trinity Methodist Church-Grant	BACS	400.00			4203	202	400.00	Trinity Methodist Church-Grant
23/11/2022	HMRC PAYE/NI Due	BACS	494.93			515		494.93	HMRC PAYE/NI Due
23/11/2022	Radstock Museum - Grant	BACS	500.00			4203	202	500.00	Radstock Museum - Grant
23/11/2022	MSN Radstock Silver Band-Grant	BACS	500.00			4203	202	500.00	MSN Radstock Silver Band-Grant
23/11/2022	Small Stuff Baby Bank-Grant	BACS	500.00			4203	202	500.00	Small Stuff Baby Bank-Grant
23/11/2022	Trinity Girls Brigade-Grant	BACS	600.00			4203	202	600.00	Trinity Girls Brigade-Grant
23/11/2022	Westfield Allotment-Grant	BACS	775.00			4203	202	775.00	Westfield Allotment-Grant
23/11/2022	Swan Advice Network-Grant	BACS	900.00			4203	202	900.00	Swan Advice Network-Grant
23/11/2022	Swallow - Grant	BACS	975.00			4203	202	975.00	Swallow - Grant
23/11/2022	Avon Pension Fund	BACS	978.00			517		978.00	Avon Pension Fund
23/11/2022	Dial A Ride - Grant	BACS	1,000.00			4203	202	1,000.00	Dial A Ride - Grant
23/11/2022	1st Radstock Scout-Grant	BACS	1,000.00			4203	202	1,000.00	1st Radstock Scout-Grant
23/11/2022	Bath Area Play Proj-Grant	BACS	1,000.00			4203	202	1,000.00	Bath Area Play Proj-Grant
23/11/2022	G B Sport & Leisure UK Limited	BACS01	30.00	30.00		501			2855-Set of 3no Polycap
23/11/2022	DCK Accounting Solutions Limit	BACS02	322.50	322.50		501			2854-Accounts support
23/11/2022	The Community Heartbeat Trust	BACS03	328.80	328.80		501			2857-G5 Battery 4 year life
23/11/2022	A&L Couriers	BACS04	400.00	400.00		501			2846-Deliever westfield wrable
23/11/2022	Oval Commercial Investments Lt	BACS05	618.00	618.00		501			2859-Boardroom hire-Oct 22
23/11/2022	GreenSward Sports Consultancy	BACS06	3,457.90	3,457.90		501			2851-Monthly ground ctrl
23/11/2022	Ignyte Media Ltd	BACS07	3,600.00	3,600.00		501			2853-Westfield Warbler
23/11/2022	New Leaf Studios Ltd	BACS08	7,812.00	7,812.00		501			2850-Waterside valley-Mgmt pla
23/11/2022	SoVision IT	BACS09	203.04	203.04		501			2849-Credit user
23/11/2022	Tindle Newspapers West Country	BACS10	194.40	194.40		501			2847-Display ad in Midsomer
24/11/2022	DUP Stmt Fee	FEE	5.00			4050	1	5.00	DUP Stmt Fee
24/11/2022	Staff Salaries - Nov 22	BACS	3,040.65			516		3,040.65	Staff Salaries - Nov 22
30/11/2022	Total Gas & Power	DD03	50.81	50.81		501			2862-Gas Norton Hill Aug-Oct
30/11/2022	Roma Construction South West	BACS11	1,703.88	1,703.88		501			P/Ledger Electronic

Continued on Page 312

## Receipts for Month 8

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	4,928.56					4,928.56	
	Banked 31/10/2022	115.51						
Tfr	Nationwide Savings Account	115.51			204		115.51	Tfr Nationwide Interest
	Banked 14/11/2022	39,000.00						
Tfr	Corporate Treasury Account	39,000.00			203		39,000.00	
Total Receipts for Month		39,115.51	0.00	0.00			39,115.51	
Cashbook Totals		44,044.07	0.00	0.00			44,044.07	

## Payments for Month 8

## Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
14/11/2022	Current Account	Tfr	39,000.00				201	39,000.00	
	Total Payments for Month		39,000.00	0.00	0.00			39,000.00	
	Balance Carried Fwd		478,604.01						
	Cashbook Totals		517,604.01	0.00	0.00			517,604.01	

## Receipts for Month 8

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	517,420.07					517,420.07	
Credit Banked 05/11/2022		183.94						
Credit Bank Interest Receivable		183.94			1196	1	183.94	Bank Interest Receivable
Total Receipts for Month		183.94	0.00	0.00			183.94	
Cashbook Totals		<u>517,604.01</u>	<u>0.00</u>	<u>0.00</u>			<u>517,604.01</u>	

## Payments for Month 8

## Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
31/10/2022	Current Account	Tfr	115.51			201	115.51	Tfr Nationwide Interest
	Total Payments for Month		115.51	0.00	0.00		115.51	
	Balance Carried Fwd		85,000.03					
	Cashbook Totals		85,115.54	0.00	0.00		85,115.54	

## Receipts for Month 8

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	85,000.03					85,000.03	
Credit Banked 31/10/2022		115.51						
Credit Nationwide Bank Interest		115.51			1196	1	115.51	Nationwide Bank Interest
<b>Total Receipts for Month</b>		<b>115.51</b>	<b>0.00</b>	<b>0.00</b>			<b>115.51</b>	
<b>Cashbook Totals</b>		<b>85,115.54</b>	<b>0.00</b>	<b>0.00</b>			<b>85,115.54</b>	

WESTFIELD PARISH COUNCIL DEBIT CARD SUMMARY

Report for F&P - December  
SHEET  
2022-23-9

REF	DATE	SUPPLIER	DETAILS	TOTAL	postage 4022/1	Grants 4203/202	Christmas 4223/202	Stationary 4023/1	E&D Projects 4227/202	N/H maintenanc e	W/H Maintenanc e	Community Projects 4232/202	Hospitality 4131/101
DC148	29/11/2022	Mr Flag	2x union flags;1x remembrance	£16.97					£16.97				
DC149	30/11/2022	Co op	Tea bags and biscuits for 7/12	£3.50									£3.50
			TOTAL (NET)	£20.47	£0.00	£0.00	£0.00	£0.00	£16.97	£0.00	£0.00	£0.00	£3.50
			VAT:	£3.40					£3.40				
			TOTAL (Gros)	£20.47	£0.00	£0.00	£0.00	£0.00	£16.97	£0.00	£0.00	£0.00	£3.50

*added since the agenda was circulated*

Finance Officer signature \_\_\_\_\_ Date \_\_\_\_\_  
 Counter signature \_\_\_\_\_ Date \_\_\_\_\_  
 Signed: \_\_\_\_\_ Signed: \_\_\_\_\_  
 Date: \_\_\_\_\_ Date: \_\_\_\_\_





Schedule of regular payments 2022-23 (All amounts are NET)

Supplier	Details	April	May	June	July	August	Sept	October	Nov	Dec	January	February	March
Avon Pension Fund (BACS monthly)	Superannuation	£837.60	£780.33	£794.75	£988.95	£825.98	£825.98	£825.98	£978.00	£1,264.86			
DCK - BACS monthly	Accounting support	£0.00	£0.00	£268.75	£268.75	£268.75	£268.75	£268.75	£268.75	£268.75			
GPS Telecoms (DD monthly)	Telephone and broadband	£75.35	£70.51	£68.45	£67.80	£67.27	£65.57	£67.48	£68.94	£70.87			
Greensward (BACS monthly)	Grounds maintenance	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58			
HMRC (BACS monthly)	PAYE and NI	£341.95	£507.64	£537.18	£808.05	£546.34	£545.94	£429.74	£494.93	£1,061.80			
Oval Commercial (SO-£587.70) the rest BACS -	Office Rental	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75			
Oval Commercial (BACS)	Use of Boardroom	£60.00	£60.00	£60.00	£0.00	£30.00	£0.00	£60.00	£165.00	£90.00			
Net Salaries (and expenses) (BACS monthly)	Office staff	£2,652.80	£2,344.00	£2,370.46	£2,865.69	£2,485.21	£2,510.61	£2,601.81	£3,040.65	£4,323.07			
Public Works Loans Board (DD - 6 monthly)	Westhill Play Area	£0.00	£0.00	£0.00	£0.00	£3,686.72	£0.00	£0.00	£0.00	£0.00			
Ricoh (BACS quarterly)	Photocopier	£188.00	£0.00	£0.00	£170.20	£0.00	£0.00	£158.87	£0.00	£0.00			
Southern Electric (DD - quarterly)	NH Pavilion	£0.00	£0.00	£118.55	£0.00	£0.00	£108.86	£0.00	£0.00	£95.57			
Southern Electric (DD quarterly)	Christmas Tree	£252.54	£0.00	£28.29	£0.00	£0.00	£28.29	£0.00	£0.00	£30.59			
SoVision IT (BACS monthly)	IT Support	£169.20	£169.20	£169.20	£169.20	£169.20	£169.20	£169.20	£169.20				
Total Gas & Power (DD - quarterly)	NH Pavilion	£99.54	£110.57	£0.00	£0.00	£43.77	£0.00	£0.00	£48.38	£0.00			
Water2Business (DD six monthly)	Auto-watering systems	£91.41	£0.00	£0.00	£0.00	£30.42	£138.56	£0.00	£0.00	£0.00			
Water2Business (BACS six monthly)	NH Pavilion	£0.00	£0.00	£0.00	£0.00	£0.00	£335.04	£0.00	£0.00	£0.00			
Information Commissioners Officer (DD)	Data Protection Fee (annual)	£0.00	£0.00	£0.00	£0.00	£40.00	£0.00	£0.00	£0.00	£0.00			
Zoom subscription (DD - monthly)	Meeting space	£11.99	£11.99	£11.99	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00			

## **Westfield Parish Council**

*Internal Audit Report 2022-23 (Interim)*

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*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 2022-23 financial year, both in advance at our offices and during our interim visit to the Council, which took place on 23<sup>rd</sup> November 2022: it will be updated following our final visit, the date of which has yet to be agreed, but will be timed to follow closedown and preparation of the year's detailed accounts by their externally contracted accountants.

## **Internal Audit Approach**

In commencing this year's review, we have in accordance with the requirements of the Governance and Accountability Manual - "The 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 and controls.

## **Overall Conclusion**

We are pleased to record that no significant issues have been identified from the work undertaken to date, although one or two issues raised in last year's interim report remain to be addressed: these are set out in the body of the following detailed report with resultant recommendations further summarised in the appended Action Plan. We ask that the report be presented to members with responses to the various recommendations indicating the Council's intended approach to addressing them in advance of our final review for the 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 Treasury) recorded in separate cashbooks. A third cashbook 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 in the year through the petty cash account (see later section of this report). Consequently, we have: -

- Ensured the accurate carry forward of the prior year closing balances as reported in the certified 2021-22 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 budgetary monitoring and control;
- Checked and agreed transactions in the current account cashbook to the supporting Co-op Bank statements for three months (April, July and October 2022);
- Checked and agreed the year to 31<sup>st</sup> October 2022 transactions on the Co-op and Nationwide deposit accounts to the supporting bank statements; and
- Verified the reconciliations of the Co-op Current account between the cash books and the relevant bank statements as of 30<sup>th</sup> April; 31<sup>st</sup> July and 31<sup>st</sup> October 2022, plus on the Co-op and Nationwide deposit accounts as at 31<sup>st</sup> October 2022.

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 periodic (at least once quarterly) independent scrutiny and sign-off. As indicated in last year's report, we again suggest that, rather than print each account's month-end bank 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 suggest that the Trial Balance is printed and also signed off as it will provide confirmation of the cashbook balances as recorded in the Omega reconciliation statement, thereby evidencing the member's review and agreement of both bank statement and cashbook balances when reviewing the reconciliations.

### *Conclusions and recommendation*

*We are pleased to record that no significant concerns have been identified in this review area with periodic bank reconciliations generally bearing evidence of councillor scrutiny and agreement. As indicated above, the reviewing councillor should, in accordance with the adopted Financial Regulations (FRs), sign-off the reconciliation statements and original bank statements: we also urge that the relevant month-end Trial Balance be printed and also signed-off.*

*We shall undertake further work in this area at our final visit, including ensuring the accuracy of the year-end bank reconciliations and accurate disclosure of the combined cash and bank balances in the year-end AGAR.*

- R1. *The "Combined account bank reconciliation" (as found in the Management Accounts suite of Omega) should be printed off each month-end, rather than individual account reconciliations.*
- R2. *The councillor periodically checking the reconciliations should also 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, all of which should be signed-off and dated when checking the reconciliations, thereby evidencing agreement of the relevant detail on the reconciliation statements.*

## **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 FRs have been reviewed, are in line with the latest NALC model documents, and been re-adopted formally by the Council at the meeting held on 3<sup>rd</sup> May 2022, with both recording 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 to date in 2022-23 as posted on the Council's website and provided electronically by the Clerk to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist.

We are again pleased to note that a 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 have signed-off the 2021-22 certificate on that year's AGAR with no qualification or other comment.

### ***Conclusions***

*We are pleased to record that no issues arise in this area currently warranting formal comment or recommendation. We shall continue to monitor the Council's approach to governance at future visits, also continuing our examination of 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 by the Finance Officer.

We have selected a test sample of 26 individual payments processed in the financial year to 31<sup>st</sup> October 2022 for compliance with the above criteria. Our test sample includes all payments individually in excess of £1,000, plus a more random selection of every 20<sup>th</sup> payment as listed in the cashbook totalling £61,095 and equating to 63% by value of non-pay related payments in the year to that date.

We have checked and agreed detail of the final 2021-22 and first two quarterly HMRC VAT reclaims to the underlying detail in the Omega control account for the year to 30<sup>th</sup> September 2022 ensuring appropriate recovery with no issues arising.

### *Conclusions*

*We are pleased to record that no significant concerns have been identified in this area of our review process to date. We will extend our test sample applying the same criteria at our final review visit also examining the final two quarterly VAT reclaims for the year and agreeing detail to the Omega control account.*

## **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 detail Financial Risk Assessments generated through the LCRS software, which was last reviewed, updated and adopted in February 2022 .

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 currently: we shall continue to monitor the Council's approach to risk management at future reviews and take this*

*opportunity to remind the Clerk and Council of the requirements of the Governance and Accountability Manual – The Practitioner’s Guide, in relation to the need for the review and adoption of the risk registers at least once in each financial year.*

## **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.

This interim visit occurred in advance of members’ formal and final consideration / adoption of the budget and precept requirements for 2023-24: we will, consequently, review the outcome of those deliberations at our final visit.

We are also pleased to note that members are provided with detailed budget performance information based on the Omega accounting software during the course of the financial year and have reviewed the latest budget position, as at 31<sup>st</sup> October 2022, seeking and obtaining appropriate explanations for the few significant variances existing by reference to the Omega detailed transaction reports.

We also note that a number of individual earmarked reserves are in place totalling in excess of £425,000 currently.

### **Conclusions**

*No issues arise in this area currently: we shall undertake further work at our final review visit ensuring that the Council has given due consideration to its budgetary and precept requirements for 2023-24 formally minuting the approval of both. We shall also examine the final year-end budget outturn seeking explanations for any significant variances that may arise and consider the appropriateness of the level of retained reserves (both in the General and Earmarked funds).*

## **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 currently receives income by way of the annual precept, CIL moneys, a one-off allotment rent receipt, occasional grants and donations, bank interest and recovered VAT.

Consequently, only limited work will be required in this area again this year, which we will address at our final review.

### **Conclusions**

*No issues arise in this area currently: as indicated above, we will revisit this area at our final visit commenting accordingly at that time.*



## 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 accounts 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 during the year from the Current Co-op bank account.

Due to the low volume of transactions to date this year we have examined each ensuring that an appropriate trade invoice or till receipt supports each payment and that, where applicable, any VAT expended is identified for recovery through the quarterly reclaims submitted to HMRC. In that respect, we note that the VAT incurred (£8.37) on the latest payment processed.

We have also, at this first visit to the Council, checked and agreed the physical cash holding to the underlying Omega "cashbook" with no issues identified.

### *Conclusions*

*No matters warranting formal comment or recommendation arise in this area currently.*

## 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 this review visit, we have: -

- Obtained a copy of the staff establishment detailing staff in post, their spinal point on the national pay scale and basic working hours, noting the appointment of a new Admin Assistant with effect from 1<sup>st</sup> November 2022;
- Noted Council's agreement to implement the 2022-23 national pay agreement, which, together with arrears backdated to 1<sup>st</sup> April 2022, will be implemented with the December 2022 payroll;
- Checked the 2 staff members' salaries paid in October 2022 ensuring that the gross salaries paid were in line with the Clerk's establishment record; and
- Similarly checked the October 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. We will examine the December 2022 payslip detail at our final review ensuring the accurate application of the 2022-23 national pay award.*

## 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 noted last year compliance with the 2018 change in Central Government legislation effective from 1<sup>st</sup> 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 reviewed the resultant document at that time and considered that it met the requirements of that legislation.

The Council has one outstanding loan repayable half-yearly to PWLB: we have verified the first repayment instalment for the financial year by reference to the PWLB demand advice as part of our aforementioned review of expenditure.

### *Conclusions*

*No matters have been identified at this stage of our review requiring formal comment or recommendation. We shall undertake further work at our final review, checking the second half-yearly loan repayment and ensuring the accurate disclosure of the value of the outstanding loan liability as at 31<sup>st</sup> March 2023 in the year's AGAR.*

Rec. No.	Recommendation	Response
<b>Review of Accounting Arrangements and Bank Reconciliations</b>		
R1	The "Combined account bank reconciliation" (as found in the Management Accounts suite of Omega) should be printed off each month-end, rather than individual account reconciliations.	<i>agreed</i>
R2	The councillor periodically checking the reconciliations should also 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, all of which should be signed-off and dated when checking the reconciliations, thereby evidencing agreement of the relevant detail on the reconciliation statements.	<i>agreed</i>

## Parish Clerk

**From:** APF Employer Valuations <APF\_EmployerValuations@BATHNES.GOV.UK>  
**Sent:** 05 December 2022 14:20  
**To:** Council  
**Cc:** Deputy Clerk  
**Subject:** Westfield Parish Council - 2022 Valuation  
**Attachments:** Westfield Parish Council Valuation Letter.pdf; Westfield Parish Council Valuation Results.pdf

Dear Lesley

Please find attached the Employer Schedule showing the 2022 Valuation results in detail and a letter referring to your 2022 valuation results.

The results are consistent with the Funding Strategy Statement which has already been the subject of consultation and which you can access on the Avon Pension Fund website.

We suggest employers review the "2023/24 Projected Payroll" figure against your budget because the projected future service contributions are based on this payroll estimate. To the extent the estimated payroll is incorrect, the projected future service contributions will differ from the actual contributions payable to the Fund.

We are offering employers the following options.

	Options	Reference in letter	Employer response	Default response (if we do not receive a reply from you)
1.	<b>Short term pay restraint:</b> employers can select from 3% p.a., 4% p.a. or no short term pay for the next 3 years equivalent to 4.6% p.a. Please specify (you should be aware that, in exercising this judgement, you are taking a view which, depending on the out-turn, may negatively impact the results of the next valuation)	Para 3 (b)		4%
2.	<b>Early payment discount:</b> Do you want to prepay deficit contributions i.e. in April each year, or all 3 years in April 2023? Please see the box headed 'Deficit Prepayment Options' on the detailed results page for relevant information.	Para 5	n/a	No prepayments
4.	<b>Level of contributions:</b> Whether you would like us to certify a higher level of contributions (above those quoted in the schedule) to aid with sustainability of contributions in the future, for example where contributions have fallen we suggest maintaining them at the 2019 valuation level.	Para 6		No change

Please inform the Fund of the way in which you wish to exercise these options by email by **16th December 2022** so that it can be reflected in the Actuary's Rates and Adjustment Certificate. You will see that there is a default position should you not respond to the Fund by this date. Therefore if we do not hear from you by this date we will assume that the default applies.

Kind regards,

## AVON PENSION FUND

### LOCAL GOVERNMENT PENSION SCHEME

Bath & North East Somerset Council, Floor 3 South,  
Riverside, Temple Sireal, Keynsham, Bristol BS31 1LA  
Telephone: 01225 477000

Email: [avon\\_pension@bathnes.gov.uk](mailto:avon_pension@bathnes.gov.uk)  
Website: [www.avonpensionfund.org.uk](http://www.avonpensionfund.org.uk)



Lesley Close  
Parish Clerk  
Westfield Parish Council

Ask for: Julia Grace  
Telephone: 01225 395392

Email: [APF\\_EmployerValuations@BATHNES.GOV.UK](mailto:APF_EmployerValuations@BATHNES.GOV.UK)  
Date: 01 December 2022

Dear Lesley

#### Actuarial Valuation 2022 – Contribution plans with effect from 1 April 2023

The Fund's Actuary has now calculated revised contribution plans for employers in the Avon Pension Fund which will be effective from 1 April 2023. This is the minimum level of contributions that are required by the Fund. The contribution plans consist of:

- A future service rate (expressed as a % of pay), in addition to a:
  - o Deficit recovery amount (expressed as a £ amount), which will be payable for employers in deficit, or
  - o A surplus offset amount (expressed as a £ amount) for employers in surplus, which will be used to reduce the amount of future service contributions payable by the employer.

In the case of a surplus, employers should consider whether they can afford to retain this within the Fund rather than taking the surplus offsets back. Retaining surplus in the Fund will provide an additional cushion against future negative experience, noting the challenging market and inflation outlook at this time.

We appreciate the outlook for employer finances is also challenging and one option employers could consider is to have rates certified based on the schedule of results attached (e.g. the minimum contributions payable) but then pay more than the levels quoted for periods where this is affordable as this will help support sustainability of contributions at future valuations (see further comments on the post valuation experience below).

Your results are set out within the attached schedule and the comments below are provided to help you understand the results.

#### 1. Future Service Rate

The schedule explains the reason for the increase in the future service rate between the last valuation in 2019 and the 2022 valuation; please refer to the table headed Analysis of Change in Future Service Rate. The "Change in Profile of Membership" can relate to various factors including age and gender but in most cases an increase in the average age of the active membership will be the dominant factor. You can see the extent to which this is relevant by comparing the average age statistics for the two valuations in the table headed Summary of Membership Details. The future service rate has also increased because of lower expected returns on investments going forward and this is the main element included in "Change in financial and demographic assumptions".

#### 2. Deficit Recovery / Surplus Offset Payments

The reasons for the change in the deficit recovery / surplus offset amounts between 2019 and the 2022 valuation are set out in the table headed Analysis of Change in Funding Position. The fact that the investment returns during this period are well in excess of those anticipated at the last valuation has led to an improvement in the funding position and, by extension, a reduction in deficit recovery / increase in surplus offset amounts. Other factors, depending on your own circumstances, may have off-set some or all of this improvement.

#### 3. Funding Strategy Statement

Given the difficult financial environment in which all employing bodies are operating, the Fund has specifically addressed the issue of affordability in setting contribution rates; the way in which this has been taken into account is explained in the Funding Strategy Statement which can be found on the Avon Pension Fund website (a copy was provided for consultation over the summer). In particular, the following criteria have been applied:-

- (a) Where applicable, increases in total contributions are being phased in over 3 years.
- (b) A degree of short term pay restraint may have been factored into the results (as noted on page 2 of the results schedule). This reflects the very high inflationary environment that employers are operating within and the pressure for higher pay rises balanced against the impact of affordability on the ultimate settlements. Please advise us if, after incremental increases and promotions are included, you believe that the allowance for short term pay increases is too low / high and needs to be increased / reduced. If this assumption is too low then it will negatively impact on the next valuation.
- (c) While the general principle is that deficit recovery periods will be reduced by three years (except for those bodies which joined the Fund since 2019), this will not necessarily apply to employing bodies with deficit recovery periods that already are or would fall below the medium term target of 12 years. Further details can be found within the latest draft of the FSS.

In those cases where the funding position has improved to such a degree that the employing body is in surplus, provision has been made for refunds of surplus where this is considered appropriate.

#### 4. McCloud Judgment

The Government confirmed that a remedy is required for the LGPS in relation to the McCloud judgment. The Regulations have not been finalised at this stage and so, in line with guidance, a reasonable estimate for the potential cost of McCloud has been included within the liabilities calculated. The relevant estimated costs have been assessed and included within the attached schedule in the table headed "McCloud Estimated Costs". McCloud no longer impacts on the future service contributions payable.

#### 5. Early Payment Discount for deficit contributions

In line with previous valuations, for employers in deficit, you have the option to pay deficit recovery payments early. This could be at the start of each year or you can pay all three years upfront during April 2023 if you have the finances available (this is an alternative to paying monthly deficit contributions). Early payment will reduce the amount that you pay and the attached schedule sets out any savings that can be made by prepaying the contributions (see table headed Deficit Prepayment Options). This option is not available to employers in surplus.

#### 6. Post valuation experience

The economic climate has changed significantly since the valuation date, in particular we have seen high levels of price and wage inflation in the news, developments with the Russia / Ukraine war and further market developments since the Chancellor of the Exchequer's 'mini-budget' on Friday 23 September 2022. Whilst the Actuary has been monitoring the changes in the markets and investigating the far reaching implications of the announcements, the Actuary does not believe that a change is required to the 2022 valuation assumptions or results as a result. However, these recent developments must necessarily limit the extent to which the Fund can relax the application of the criteria set out in the FSS so far as they relate to the current valuation.

The Fund understands that the current climate is difficult for employers and so has a number of protection plans in place:

- (a) The Fund will balance the outcomes of the valuation alongside the affordability of the employer, noting that the Actuary is restricted by their own professional limits.
- (b) The Fund has hedging within the investment strategy that will provide some protection against inflation, albeit there will still be exposure;
- (c) Work is being done on the investment strategy to seek out higher investment returns where possible (and justified from a risk perspective), in particular to counteract the higher inflation impact which will otherwise erode the real value of investment returns.

Given the environment that the Fund and employers are currently operating in, where contributions are reducing, we encourage employers to maintain current levels of contributions or to pay more than the levels quoted within your results schedule (where possible). If employers opt to take a full reduction (where applicable), they risk a more pronounced contribution increase at the 2025 valuation. This can be achieved on a flexible basis if required, by instructing the Actuary to certify the minimum contribution rates set out on the schedule with employers then overpaying these rates whilst this is affordable. Please let us know if you would like to consider this approach further.

#### 7. Presumed Continuity of Membership

The contribution rates have been set on the basis that your Council will have members in the Avon Pension Fund for the foreseeable future. If, however, it decides at any point not to nominate new members and to implicitly leave the Avon Pension Fund, you should inform the Fund so that a financial plan can be agreed in relation to the exit. The key point here is that the liability increases if it is left with the Fund rather than continuing to be serviced by the Council. An indication of the cost of exit is given by the 'Termination Position'. You should, however, note that there is a distinction between a decision not to nominate any new members as a matter of policy and a temporary period of non-membership where there is simply a delay in appointing a new member of staff following an unexpected departure.

#### 7. Attached Schedule

Apart from the information specifically referenced in this letter, the attached schedule includes other supporting information which employers may find helpful.

#### 8. Next Steps

The next steps for you as an employer is to confirm the following:

- (1) Whether you are happy with the allowance made for short term pay (employers can select from 3% p.a., 4% p.a. or no short term pay for the next 3 years equivalent to 4.6% p.a. for higher risk employers and 5.1% p.a. for lower risk employers).
- (2) In the case of a deficit, whether you would like to opt for either annual prepayments or a three year deficit prepayment in line with the schedule.
- (3) Whether you would like us to certify a higher level of contributions (above those quoted in the schedule) to aid with sustainability of contributions or an alternative pattern of contributions.

If there is anything you wish to discuss or if you would like to understand more about the valuation outcome, please contact Julia Grace, preferably by e-mail at [APF\\_EmployerValuations@BATHNES.GOV.UK](mailto:APF_EmployerValuations@BATHNES.GOV.UK), and we will endeavour to respond as soon as we can.

Yours sincerely,

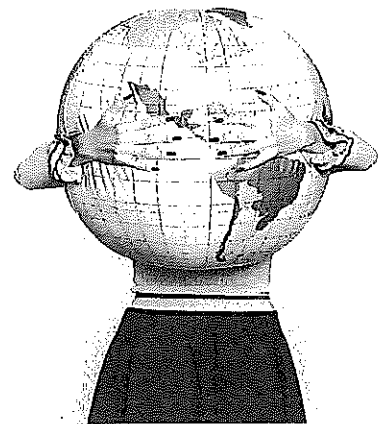
**Julia Grace**  
Funding and Valuation Manager  
Avon Pension Fund



## Westfield Parish Council (246)

### Avon Pension Fund

31 MARCH 2022 ACTUARIAL VALUATION  
RESULTS





2022 ACTUARIAL VALUATION SUMMARY  
Avon Pension Fund - Westfield Parish Council (246)



**EMPLOYER RESULTS SUMMARY**

VALUATION BALANCE SHEET

Assets	£1,028,860
Liabilities	£1,027,930
Surplus / (Deficit)	£930
Funding Level	100.1%

EMPLOYER CONTRIBUTION REQUIREMENTS

Contributions requirements	Future Service Rate	(Surplus) / Deficit Contributions
2023/24	22.0%	(£100)
2024/25	22.0%	(£100)
2025/26	22.0%	(£100)

TERMINATION POSITION

Surplus / (Deficit)	(£467,430)
Funding Level	68.8%

SUPPORTING INFORMATION

Employer Information	
Employer Type	Part 2 – Designated Body
Open / Closed	Open
Ill Health Capture	Yes
Funding Basis	Ongoing Funding Basis

Guarantor in Fund	n/a
Deficit Contribution Prepayment Selected	None
Recovery Period from 1 April 2023	12 years

*It is not possible to prepay as deficit contributions are not being paid to the Fund.*

McCloud Costs (additional contributions were made at 2019)	
Increase in Liabilities (% of liabilities)	0.2%
Increase in Liabilities	£2,050

*The results include the impact of the McCloud judgment. Further information of the impact is shown in the table above.*

*This schedule should be read in conjunction with the accompanying letter from the Avon Pension Fund and the Funding Strategy Statement 2022. The contributions will be reassessed as part of the 2025 Actuarial Valuation and new contributions will be payable from 1 April 2026.*

*Whilst reasonableness checks on the data provided by employers and the Fund have been carried out, they do not guarantee the completeness or the accuracy of the data. Consequently, we do not accept any liability in respect of our advice where we have relied on data which is incomplete or inaccurate.*

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2022 ACTUARIAL VALUATION CONTRIBUTION PROJECTIONS  
Avon Pension Fund - Westfield Parish Council (246)



DETAILED RESULTS

	Final results at 31 March 2019		Actuarial Valuation Results at 31 March 2022 (including McClellan Impact)	
Assets	£936,820		£1,028,660	
Liabilities	£958,080		£1,027,930	
Surplus / (Deficit)	(£21,260)		£930	
Funding Level	97.8%		100.1%	
Employer Future Service Rate (% of pay)	22.0%		22.0%	
2023/24 Projected Payroll	£42,950		£42,950	
Recovery Period	12 years		12 years	
2022/23 Future Service Amount	22.0%	£9,030	22.0%	£9,030
2022/23 Deficit Recovery Amount	£2,500		£2,500	
2023/24 Future Service Amount (% and £)	22.0%	£9,450	22.0%	£9,450
2024/25 Future Service Amount (% and £)	22.0%	£9,880	22.0%	£9,880
2025/26 Future Service Amount (% and £)	22.0%	£10,340	22.0%	£10,340
2023/24 Deficit Recovery Amount	£2,600		(£100)	
2024/25 Deficit Recovery Amount	£2,700		(£100)	
2025/26 Deficit Recovery Amount	£2,800		(£100)	
Total 2023/26 Projected Contributions	£37,770		£29,370	
Deficit Prepayment Options:			Each April	April 2023
2023/24 Deficit Recovery Amount			n/a	n/a
2024/25 Deficit Recovery Amount			n/a	n/a
2025/26 Deficit Recovery Amount			n/a	n/a
Saving			n/a	n/a

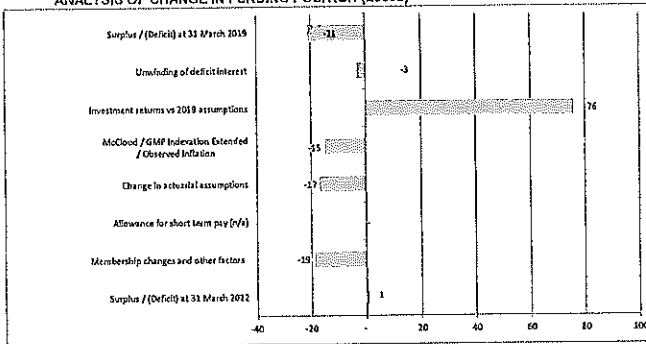
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**2022 ACTUARIAL VALUATION FURTHER INFORMATION**  
**Avon Pension Fund - Westfield Parish Council (246)**



**ANALYSIS OF CHANGE IN FUNDING POSITION (£000s)**



**ANALYSIS OF CHANGE IN FUTURE SERVICE RATE**

	% of PAY
2019 Future service rate	22.0%
Repeal of 2019 McCleod allowance	-2.1%
Change in employee contribution rate	+0.0%
Change in profile of membership	+1.8%
Change in actuarial assumptions	+0.8%
2022 Future service rate	22.0%

**KEY MEMBERSHIP EXPERIENCE - 2019 TO 2022**

	Actual	Actual vs Expected
Pensioner Deaths	0	0%
Ill health retirements	0	0%
Implied Salary Growth (Weighted by liability)		10%
Implied Salary Growth (Unweighted)		10%

**SUMMARY OF MEMBERSHIP DETAILS**

	31 March 2019	31 March 2022
Number of Active members	3	3
Total Post 2014 Actual Salaries (£ p.a.)	34,500	39,260
Total Pre 2014 FTE Salaries for those in both valuations (£ p.a.)	50,850	56,050
Total Liabilities (£)	81,650	84,440
Average Age (weighted by CARE pay)	50.9	50.7
Average Employee Rate (% of pensionable pay)	5.6%	5.6%
Number of Deferred Pensioners	1	2
Total Liabilities (£)	365,000	439,050
Total Deferred Pensions at the Valuation Date (£ p.a.)	12,740	16,820
Number of Current Pensioners and Dependents	3	3
Total Liabilities (£)	511,420	504,450
Total Pensions Payable at the Valuation Date (£ p.a.)	17,680	18,530

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2022 ACTUARIAL VALUATION EMPLOYER CONTRIBUTION PLAN  
 Avon Pension Fund - Westfield Parish Council (246)



Year	Contribution Plan	
	Future Service Rate (% of pay)	Deficit Contributions (£ per annum)
2023/24	22.0%	-£100
2024/25	22.0%	-£100
2025/26	22.0%	-£100
2026/27	22.0%	-£100
2027/28	22.0%	-£100
2028/29	22.0%	-£100
2029/30	22.0%	-£100
2030/31	22.0%	-£100
2031/32	22.0%	-£100
2032/33	22.0%	-£100
2033/34	22.0%	-£100
2034/35	22.0%	-£100
2035/36	22.0%	-£100
2036/37	22.0%	-£100
2037/38	22.0%	-£100
2038/39	22.0%	-£100
2039/40	22.0%	-£100
2040/41	22.0%	-£100
2041/42	22.0%	-£100
2042/43	22.0%	-£100
2043/44	22.0%	-£100
2044/45	22.0%	-£100
2045/46	22.0%	-£100
2046/47	22.0%	-£100
2047/48	22.0%	-£100
2048/49	22.0%	-£100
2049/50	22.0%	-£100
2050/51	22.0%	-£100

Please note that the future service contributions are payable for as long as your organisation has active members in the Fund. In addition, employer contributions are subject to a minimum of zero. Your contributions will be reassessed as part of the next actuarial valuation.

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**2022 ACTUARIAL VALUATION NOTES**  
**Avon Pension Fund - Westfield Parish Council (246)**



Notes to accompany the 2022 Valuation Individual Employer Schedules

The schedules above include more detailed information about the 2022 valuation outcome. There are many factors that will influence the results at an employer level, including the changes in the financial and demographic assumptions and also the actual experience of the membership.

For smaller employers in the Fund (in terms of membership size), "experience" can potentially have a significant impact on the funding position, more so than for the larger employers where positive/negative experience is likely to be less material because of averaging effects over the larger membership.

**1. Whole Fund Outcome**

The initial outcome at the overall Fund level as at 31 March 2022 (and 31 March 2019 for comparison) along with the financial assumptions adopted is as follows:

	31 March 2019	31 March 2022
Assets	£4,818m	£5,822m
Liabilities	£5,102m	£6,020m
Deficit	£284m	£198m
Funding Level	94%	97%
Future Service Rate	17.2%	18.6%

Discount Rates	31 March 2019	31 March 2022
Higher Risk - Past Service	4.15%	4.60%
Higher Risk - Future Service	4.65%	5.10%
Lower Risk	2.60%	2.55%
Higher Risk Salary Increases	3.90%	4.60%
Lower Risk Salary Increases	3.90%	5.10%
Higher Risk CPI Inflation	2.40%	3.10%
Lower Risk CPI Inflation	2.40%	3.60%

The 2022 valuation takes into account changes in financial markets, demographic assumptions and the membership profile of the Fund and its employers. This addendum explains the overall outcome for the Fund in detail.

**2. Notes on change in funding position since last valuation (reflecting experience over the three year period)**

**Interest** - this reflects the expected increase in the deficit over the 3 year valuation period using the discount rate applicable at the 2019 valuation (based on each employer's strategy). Those employing bodies which had a surplus in 2019 will have interest credited instead of debited.

**Actual vs. expected investment return** - the actuary assumes an investment return equal to the discount rate at the last valuation. Any investment return in excess of the assumption is positive for the funding position; any return below the assumption is negative for the funding position.

**Impact of salary increases** - the actuary assumed salary inflation of 3.9% in the 2019 valuation (however short term pay restraint applied to certain employers). Salary growth lower than the assumed growth is positive for the funding level; salary growth higher than the assumed growth is negative for the funding position.

**Net effect of membership changes and other factors** - this reflects the changes to the membership profile. The most significant changes in terms of the impact on an employer's funding position are withdrawals from the scheme (a positive if greater than expected), ill health retirements for those not in the captive (a negative if greater than expected) and post retirement deaths (a positive if greater than expected).

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## 2022 ACTUARIAL VALUATION NOTES Avon Pension Fund - Westfield Parish Council (246)



**Changes to assumptions** – this includes the changes to (i) the financial assumptions including the discount rate and inflation which are derived from market information prices at the time of the valuation and (ii) to the demographic assumptions including anticipated rates of mortality, early (ill-health) and normal retirements, other withdrawals and the probability level of take up of commutation of pension for additional lump sum.

Experience over period gives more detail on salary growth and some membership changes:

- **Salary growth** – shows the actual salary growth (either weighted by the liabilities or unweighted based on the data provided) which then relates to the impact of salary increases in the analysis of change in funding position
- **Withdrawals and post retirement deaths** – shows the actual number compared to the number assumed by the actuary – if these are >100%, then the effect on the funding position is positive; if <100% then the impact is negative.
- **Ill-health retirements** – shows the number of early retirements due to ill-health compared to the number assumed by the actuary – if this is >100% the effect on the funding position is negative; if <100% the effect on the funding position is positive. Equally if more members than expected fall into tier 1 or tier 2 ill health category's this will be a negative impact on the funding position.

### 3. Notes on changes to the Future Service Rate (FSR)

**Changes in the membership profile** - includes the proportions of males and females and the average age of the membership; for example if the average age increases, the future service rate increases as a % of pay.

**Change in assumptions** - this includes the changes to the financial assumptions including the discount rate and inflation which are derived from market prices at the time of the valuation; the demographic assumptions including anticipated rates of mortality and any other changes such as moving from an open to closed scheme or from the ongoing valuation basis to the lower risk funding basis.

### 4. McCloud costs

The Government confirmed that a remedy is required for the LGPS in relation to the McCloud judgment. The Regulations have not been finalised at this stage and so, in line with guidance, a reasonable estimate for the potential cost of McCloud has been included within the liabilities calculated. The relevant estimated costs have been assessed and included within the schedule in the table headed "McCloud Costs". McCloud no longer impacts on the future service contributions payable.

Fund  
December 2022

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# Westfield Parish Council

The Oval Office, Cobblers Way, Westfield, BA3 3BX  
Phone: 01761 410669 [council@westfieldparishcouncil.co.uk](mailto:council@westfieldparishcouncil.co.uk)  
[Facebook](https://www.facebook.com/westfieldparishcouncil/) [Instagram](https://www.instagram.com/westfield_pc) [LinkedIn](https://www.linkedin.com/company/westfield-parish-council/) @westfield\_pc

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

## Precept Explanation Leaflet 2023/24

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The purpose of this leaflet is to set out the main areas of the Parish Council's work and to highlight where the public money is spent within the parish.

The precept is the levy raised by the Parish Council to fund its planned expenditure for the year. Every year for the past three years has felt like an exceptional year, requiring deep and careful deliberation on each item of our budget.

We created the budget in the context of soaring inflation and a cost-of-living crisis which is life changing for many of us. Alongside this, uncertainty over the cost of fuel has made budgeting very difficult. The Parish Council's priority is to ease the tax burden without jeopardising the recreational facilities in the Parish.

Conscientious monitoring of income and expenditure over the years has enabled Westfield Parish Council to create a stable financial base, from which to deliver projects for the community.

We are aware that our unitary authority, Bath and North East Somerset Council, has faced some severe challenges to its finances over recent years. This has and will continue to impact the services in Westfield and with continued careful control of its finances the Parish Council can continue to support and mitigate this impact as much as possible.

### What services does the Parish Council offer?

- We are a statutory consultee on **planning applications** and provides a local voice on **highways** and **environmental matters**.
- We have a **Neighbourhood Plan** which directs future developments in the Parish ensuring the standards of development as well as affording the Parish a 25% portion of the community infrastructure levy which it uses to fund projects for the benefit of Westfield. The Neighbourhood Plan is due for Review in the year ahead and if anyone would like to become involved in this process, you will be very welcome.
- We fund **youth services** in the Parish.
- We manage **sports and leisure facilities** at Norton Hill and Westhill Recreation Grounds on behalf of two Miners' Welfare Trusts.



- Our **recreation ground facilities** offer football pitches, a tennis court, play areas, a BMX track, gym equipment, a fitness track, table tennis, boules and basketball.
- Public open space at **Waterside Valley** is a new feature this year and we are committed to managing this land for its bio diversity and accessibility.
- We encourage **community spirit** by funding events such as the Christmas Lights Switch-on, Christmas Decorations Award, the Front Garden competition and the Inspirational Citizen award.
- We support the **parish environment** by funding the hanging baskets and the planting schemes in the decorative pit trucks and raised beds around the parish, as well as additions to the parish such as the Heritage Walking trails and campaigning to keep footpaths clear.
- We support **local organisations** through grant funding and make provision in our budget to **support St Nicholas Churchyard** which is used and appreciated by many residents of Westfield.
- In partnership with community organisations, we provide and maintain six **public access defibrillators** in the parish.

### How did the Parish Council perform in the last year?

**Waterside Valley** has been a key focus this year, with a summer of consultations which have shaped our Management Plan. Accessibility and bio diversity are important features, encompassing paths, entrances, signage and grass cutting. Funding opportunities have been investigated in detail, with huge thanks to B&NES and Somer Valley Rediscovered for

including Waterside Valley in their successful WECA bid, securing some £100,000 for Waterside Valley.

**New play equipment** continues to replace old and this year, thanks to grants from Awards for All and Sperring Charity, we have commissioned new swings at Norton Hill Play Area. These take the form of a 'you and me' swing which allows adults to sit opposite their toddler and a five way swing.

**A new brick planter at Wesley Avenue** was commissioned to replace the rotting wooden one. This will continue to hold a hanging basket tree, with shrubs in the planters underneath.

The ever-popular **Christmas Lights Switch On** event goes from strength to strength. This year, three new lampposts were commissioned to extend the lights display down to Bath College on the A367.

**Youth Services** continued to thrive and the Parish Council was pleased to continue to support the provision financially.

We continued to support local organisations with **grant donations**, including Bath Area Play Project which provides a Play Day in Westfield during the summer, Midsomer Norton Dial-a-Ride, Midsomer Norton and Radstock Silver Band, Radstock Museum, small Stuff Baby Bank, Swallow, Swan Advice Network, Trinity Girls Brigade, Trinity Methodist Church, West of England Rural Network, Westfield Allotment and Garden Society, Westfield Voices, 1<sup>st</sup> Radstock Scout Group.





The fifth annual **Inspirational Citizen Award** was awarded to Rachael and Eddie Liddiard for all the work they did to make the lives of their neighbours so much easier in times of need.

The annual **Front Garden competition** was won by Mr and Mrs Holcombe of Waterside Road for their strikingly beautiful front garden. The winner of the special Jubilee prize went to Ms Helen Moon for her bright red, white and blue display and the Container prize went to a beautiful hanging basket display in Highfields.

The **Christmas Decorations** award 2022 went to

**Winter maintenance** of the pavements is as important as ever and our heartfelt thanks to the unsung heroes who voluntarily go out in the severest of weather to grit some of the pavements in the parish. Thank you for looking after our community. If you can join this lovely group of people and give a few hours in the cold weather, please contact the Parish Council office – [council@westfieldparishcouncil.co.uk](mailto:council@westfieldparishcouncil.co.uk)

### **What is new for 2023/24**

Plans are being made to start increasing the bio diversity at **Waterside Valley** with some scrub clearance and grass cutting. We hope too that we can go out to tender for some accessible pathways.

The Parish Council is looking to move **office** to Norton Hill Recreation Ground. Fully funded from reserves, this should reduce the Parish Council's outgoings significantly.

The Parish Council is working with Westfield Sports and Community Centre to create changing rooms at Westhill Recreation Ground.

We continue to budget cautiously and to ensure we have contingency reserves to maintain a healthy financial balance of providing for the community whilst anticipating future demands on its resources. We positively encourage your views and suggestions for the future of our Parish. Residents are welcome to attend meetings of the Parish Council and you can view our 2023/24 budget at any time on our [website](#).

### **Frequently Asked Questions**

#### **How is the Parish Council funded?**

The Parish Council raises a precept based on its budgeted spending for the year. The precept is added to your Council Tax bill and is shown alongside other additions such as Police & Fire and Social Care. In addition to the precept the Council seeks funding in the form of grants for some of its projects. We also receive Community Infrastructure payments.

#### **How much does the average household pay towards the Parish Council?**

The precept total is apportioned per household according to Council Tax band and is presented in terms of a Band D equivalent. The 2022-23 precept of £218,590 will cost a band



D household £114.71 per year or £2.21 per week. This is an increase of 10p per week from last year.

### **How is the Parish Council run?**

The Parish Council is made up of 11 Councillors elected by the people of Westfield every four years. The Parish Council employs three part time members of staff to administer the work of the Council. Details of the Councillors and contact details for the office can be found on our website and in the back of each edition of our quarterly newsletter, The Westfield Warbler.

The Parish Council is governed by statute, such as the Localism Act 2011. We are members of the National Association of Local Council (NALC) who advise on updates to the law and changes in legislation such as GDPR and website accessibility.



## Parish Clerk

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**From:** admin@saaa.co.uk  
**Sent:** 28 November 2022 11:47  
**To:** Council  
**Subject:** Notification of external auditor appointment

### **Notification of external auditor appointment for the 2022-23 financial year for the 5 year period until 2026-27**

**Westfield Parish Council, Avon,**

Dear Clerk/RFO/Chairman,

Smaller Authorities Audit Appointments (SAAA) is the independent, sector led organisation responsible for the appointment and contract management of external auditors to smaller authorities since the Local Audit and Accountability Act 2014 established new arrangements for the accountability and audit of local public bodies in England. Smaller authorities are those whose gross annual income or expenditure is **less than £6.5 million**.

Under the Local Audit (Smaller Authorities) Regulations 2015, SAAA is responsible for appointing external auditors to all opted-in smaller authorities, for setting the terms of appointment for limited assurance reviews and for managing the contracts with the appointed audit firms.

This communication is to notify you that SAAA has appointed an external auditor to the authority for the 5-year appointing period from 2022-23 until 2026-2, following a procurement exercise to appoint auditors to each contract area from 1 April 2022.

Your current appointed auditor will conclude any outstanding work on the 2021-22 Annual Governance and Accountability Returns and the new appointed auditor (if changed) will be responsible for the arrangements in respect of the 2022-23 AGAR process onwards.

The contact details of your appointed external auditor and fee scales are shown in the appendix to this letter and can also be found on the SAAA website: [www.saaa.co.uk](http://www.saaa.co.uk).

The audit firms all have previous experience of conducting limited assurance reviews for smaller authorities and have dedicated support personnel. SAAA will monitor the performance of the appointed firms in providing the audit services in terms of quality and compliance with their statutory terms of appointment.

If your authority has any potential conflict of interest relating to the auditor appointment, for instance if a Councillor or close relation is employed by the appointed auditor, you should advise SAAA immediately.

#### **Exempt authorities**

Since 2017-18, authorities where the higher of income or expenditure for the financial year was £25,000 or less and who meet all the qualifying criteria have been able to declare themselves as 'exempt' from a limited assurance review by an external auditor. However, all authorities, even if they declare themselves 'exempt', still need to fully complete, agree and publish an annual return (AGAR).

**All** authorities require an external auditor appointment even if the authority meets the criteria to qualify for exemption, as a Certificate of Exemption is required to be submitted to the external auditor and a named auditor must be in place to deal with questions or objections from local electors about the accounts.

#### **Annual Governance and Accountability Return (AGAR)**

The Annual Governance and Accountability Return (AGAR) needs to be completed in accordance with "proper practices" as set out in *'Governance and Accountability for Smaller Authorities in England, a Practitioners' Guide'*, and then be published in accordance with any applicable Transparency Code.

Annual Governance and Accountability Return forms will be sent out by your appointed auditor electronically at the end of the financial year. It is assumed that your authority is willing and able to accept documents electronically by e-mail; whilst an authority may request paper copies this may incur an administration charge.

Advice and assistance are available from the various sector membership organisations:

National Association of Local Councils and County Associations - [www.nalc.gov.uk](http://www.nalc.gov.uk)

Society of Local Council Clerks - [www.slcc.co.uk](http://www.slcc.co.uk)

Association of Drainage Authorities - [www.ada.org.uk](http://www.ada.org.uk)

Yours faithfully,  
**Smaller Authorities' Audit Appointments Ltd**

## **Appendix**

### **Auditor appointments for smaller authorities for the five financial years from 2022-23 to 2026-27**

SAAA announced the conclusion of its procurement process and the award of limited assurance review contracts for five years to the successful external audit firms on 30 November 2021.

Responsibilities under the new contracts will relate to accounts for the financial year beginning on **1 April 2022**. The details of your specific appointment by contract (County) area are listed below.

#### **Your Authority's Audit Appointment for 2022-23 to 2026-2027**

Your appointed auditor will be **BDO LLP**.

Their contact details are:  
BDO LLP,  
Arcadia House,  
Maritime Walk,  
Ocean Village,  
Southampton SO14 3TL  
Email: [councilaudits@bdo.co.uk](mailto:councilaudits@bdo.co.uk)  
Tel.: 023 8088 1700

All auditor appointments are listed by contract (County) area and all the Auditor contact details are listed on our website on the Audit Appointments page.

#### **Scales of Fees 2022-23 to 2026-27**

The following fees have been determined by SAAA following consultation for the Audit Years 2022-23 to 2026-27.

#### **Scales of audit fees**

Scales of fees for smaller authorities, are based on bands of annual income or expenditure, whichever is the higher. This means that the fees are broadly proportionate to the public funds involved and the ability of each authority to pay.

Table 1 sets out the scales of audit fees for smaller authorities that complete their AGAR fully and accurately within the required timescales and provide the necessary supporting information and any explanations sought.

Authorities with neither income nor expenditure exceeding £200,000 will be subject to basic limited assurance audit review. Authorities with either income or expenditure exceeding £200,000 will be subject to intermediate limited assurance audit review.

**Table1 - Scale of fees for bodies subject to limited assurance review**

<b>INCOME/EXPENDITURE BAND (£)</b>	<b>FEE FOR LIMITED ASSURANCE REVIEW (£)</b>	
0 - 25,000	0	(if a Certificate of Exemption is submitted)
0 - 25,000	210	(if a LAR review is required)
25,001 - 50,000	210	
50,001 - 100,000	315	
100,001 - 200,000	420	
* 200,001 - 300,000	630	
300,001 - 400,000	840	
400,001 - 500,000	1,050	
500,001 - 750,000	1,365	
750,001 - 1,000,000	1,680	
1,000,001 - 2,000,000	2,100	
2,000,001 - 3,000,000	2,520	
3,000,001 - 4,000,000	2,940	
4,000,001 - 5,000,000	3,360	
5,000,001 - 6,500,000	3,780	

**Note:** An authority with neither income nor expenditure exceeding £25,000 that is **not** able to certify that it is an exempt authority as it does not meet the qualifying criteria, or if the authority wishes to have a limited assurance review by the external auditor, then the fee payable is £210.

**Reminder letters**

Where the auditor is required to send a reminder to any authority that has failed to submit either an AGAR or Certificate of Exemption to the external auditor by the statutory submission deadline will be charged £40 + VAT for each reminder.

**Additional work and variations to the scale fees**

If an active authority fails either to submit its Annual Return to the supplier for review by 30 September or (if it is an exempt authority) to provide a certificate of exemption, the supplier will consider issuing a public interest report, the cost of which will be payable by the authority pertaining to the fee income band of that authority as in Table 1 (above).

Extra fees may also be charged in other circumstances, for example where auditors are required to:

- consider objections to the accounts from local electors, from the point at which the auditor accepts the objection as valid;
- exercise special powers in relation to the review, such as issuing a report in the public interest; or
- undertake any special investigations, such as those arising from disclosures under the Public Interest Disclosure Act 1998.

Extra fees will be calculated and charged according to the work required, subject to the maximum hourly rates set out in Table 2 below.

**Table 2 - Maximum hourly rates for additional work at smaller authorities**

**Ricoh recommended Print/Copy/Scan Solution**

**New Ricoh always current smart technology Colour IMC3000A A4-A3 30 Pages per minute**

- Immaculate colour output
- Scan/Print/Copy
- **Single pass scan both sides document feeder 120 simplex 240 duplex**
- Automatic duplex double siding
- USB/SD Card slots + hard drive
- **New Smart 10.1 inch pinch swipe android tablet style touch screen**
- Intel Processing Power (1.33Ghz)
- Supports mobile printing from iOS and android devices (NFC)
- 4 x paper trays + By-pass tray
- Internal staple finisher

**Current quarterly cost rental            £127.20**

**New 5 year quarterly rental            £127.00**

**We are also including (FOC) the future move of the new device pending the new office move. Subject to progressing with the new recommendation.**

**Current Cost per page mono £0.0024 Cost per page colour £0.0244**

**Service Options pages A4-A3 charged @**

**New Cost per page mono £0.0024 Cost per page colour £0.0212**

No additional cost for delivery or monthly maintenance costs. Full Ricoh service from our customer service representatives, labour, parts call outs mono & colour toners, routine maintenance, network support and connectivity.

**Optional Ricoh Data Cleansing (Secure 30) £150.00 per device**

Ricoh, offer a fully certified data security service for additional peace of mind for your old devices. This service renders all residual data on the device beyond recovery whilst providing certification-evidencing completion of the service in line with GDPR regulation for personal data.

All the above is exclusive of Vat.