

# Westfield Parish Council

The Oval Office, St Peter's Business Park  
Westfield, BA3 3BX

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

[/westfieldparishcouncil](https://www.facebook.com/westfieldparishcouncil) [@westfield\\_pc](https://www.instagram.com/westfield_pc)

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



Established 2011

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

10<sup>th</sup> January 2023

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 18<sup>th</sup> January 2023 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.

---

## 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 14<sup>th</sup> December 2022 (**Pages 1-5**)

4. **Monthly Accounts** To agree the monthly accounts in respect of the following for December 2022. The Year End Accountant advises against combined bank reconciliations because this is a year end facility.
  - Current Account (**Pages 6-8**)
  - Corporate Treasury Account (**Pages 9-11**)
  - Business Savings Account (**Pages 12-14**) (the interest rate at 1<sup>st</sup> October is 1.6%)
  - Debit card expenditure sheet (**Page 15**)
  - Petty cash imprest – (**Page 16**)
5. **Schedule of Payments requiring authorisation**  
As per item 5.2 of the Financial Regulations, a list of payments requiring authorisation is attached. Signing of invoices and BACS authorisation sheets to be completed upon approval of payments. (**Page 17**)
6. **Schedule of Payments due on a regular basis**  
As per item 5.6 of the Financial Regulations, a list of payments which arise on a regular basis as a result of a continuing contract, statutory duty or obligation such as salaries, PAYE and NI, superannuation and regular maintenance, is attached. (**Page 18**)
7. **Quarterly Budget Variation Report (Pages 19-24)**
8. **Quarterly Bank Reconciliations by a Councillor** To note that this was undertaken by Cllr Wallbridge 5/12/22
9. **Tenders** – To note that the long-term agreement on the insurance comes to an end April 2023. Invitations to tender have gone out.
10. **Community Infrastructure Levy (CIL) and Section 106 Funds**  
To note funds received and spent; the timeframe for spending and to identify projects if necessary. (**pages 25-26**) This is a quarterly standing item on the agenda to ensure that the Committee is updated on funds available.
11. **Budget and Precept 2023/24**
  - a) To consider and agree the final budget as approved in principle by Parish Council and amended by F&P 14/12/22 (**pages 27-33**)
  - b) To discuss and agree the precept (**pages 34-36**)All items for recommendation to Parish Council on 6th February 2023.
12. **Fixed Assets Register**  
To review and agree the Fixed Assets Register (**pages 37-40**)
13. **Financial Risk Management 2023**
  - a) To consider the strategy document (**pages 41-44**);
  - b) to review the Financial Risk Assessment for 2022 (**pages 45-48**);
  - c) to discuss the Annual Review of Insurance Schedule (**pages 49-50**);All items for recommendation to Parish Council on 6th February 2023

14. **Coronation Celebration** Draft Budget (**Page 51**) Updates to be brought to the meeting.
15. **Emergency Procedures** as raised at Parish Council. (**Pages 52-53**)

## WESTFIELD PARISH COUNCIL

Minutes of the Finance & Personnel Meeting  
held at The Oval Office on Wednesday 14<sup>th</sup> December 2022 at 10am

Present: Cllr Phil Wilkinson (Chair), Cllrs Diana Cooper, Paul Millard, Robin Moss, and Pat Williams (Vice Chair).

Absent: Cllrs Geoff Fuller, Ron Hopkins and Lesley Mansell.

In Attendance: Lesley Close, Clerk

**74. Apologies for absence**

Apologies were received from Cllrs Geoff Fuller and Lesley Mansell.

**75. Declarations of interest and dispensations**

There were no declarations of interest.

**76. Minutes**

**Resolved:** that the Minutes of the Finance & Personnel meeting held on 23rd November 2022 be agreed and signed as a correct record.

**77. Monthly Accounts**

**Resolved:**

- a) that the combined bank reconciliation statements be agreed.
- b) that the November monthly income and expenditure statements for the Current Account be agreed.
- c) that the November monthly income and expenditure statements for the Corporate Treasury account be agreed;
- d) that 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.

**78. 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.

Westfield Parish Council

**79. 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.

**80. Budget 2023-24**

**Resolved:** to amend the budget as follows: Subscriptions increase from £1,328 to £1,369; Accounting Support to decrease from £4,146 to £935.

**81. Draft Precept Leaflet 2023-24**

**Resolved:** to recommend the draft precept leaflet to Parish Council.

**83. Internal Audit Report**

**Resolved:** to recommend the internal audit report for agreement at Parish Council.

**84. Notification of External Auditor Appointment**

It was noted that the new External Auditor from 2022/23 until 2026/27 is BDO LLP.

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

**Resolved:** (1) The Office Licence with the Norton Hill Recreation Ground Trust. for the new office was agreed.

(2) to approve the plans for building regs with the addition of a window/serving hatch in the kitchen and if possible, to provide an internal door to the existing accessible toilet, thus negating the need for two accessible toilets and so increasing the size of the kitchen.

**86. Photocopier**

**Resolved:** To accept the five-year upgrade of the photocopier with Ricoh at a cost of £127.00 per quarter (current cost is £127.20 per quarter) Mono per copy - £0.0244 and colour £0.0212. Cost of moving the photocopier to the new premises – free of charge.

The meeting closed at 10.40 am.

Minutes are draft until agreed at the next meeting.

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

APPENDIX 1

Westfield Parish Council

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 maintenance	W/H Maintenance	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
			<b>TOTAL (NET)</b>	£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				
			<b>TOTAL (Gros)</b>	£20.47	£0.00	£0.00	£0.00	£0.00	£16.97	£0.00	£0.00	£0.00	£3.50

added since the above was compiled

Minutes are draft until agreed at the next meeting.

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

Westfield Parish Council

APPENDIX 2  
Invoices for payment DECEMBER

Invoice Date	Supplier	Details	Nom: code	Payment No.	£ net	VAT £ gross
27/11/2022	Strode Sounds	Christmas Lights sound system	4223/202	2066	£75.00	£75.00
23/11/2022	Auditing Solutions	1st Interim Internal Audit report	4057/1	2067	£240.00	£288.00
29/11/2022	Archers Marquees Ltd	Christmas Lights gazebos	4223/202	2068	£300.00	£360.00
30/11/2022	Lamps and Tubes Illuminations Ltd	Christmas Lights - 75% installation	4223/202	2070	£3,678.75	£4,414.50
<b>TOTAL</b>						<b>£5,137.50</b>

Added since the agenda was distributed:

22/11/2022	Rialtas Business Solutions Limited	Annual subscription to making tax digital	4058/1	2072	£137.50	£27.50	£165.00
09/12/2022	St John Ambulance	Christmas Lights Event	4223/202	2073	£96.00	£19.20	£115.20
07/12/2022	SAS Barriers	Christmas Lights Event	4223/202	2074	£391.00	£78.20	£469.20
12/12/2022	Community Heartbeat Trust	Replacement defib pads	4231/202	2075	£102.00	£20.40	£122.40
13/12/2022	Dans Icecreams	Coronation Event	4227/202	2076	£600.00	£0.00	£600.00
<b>TOTAL</b>						<b>£1,471.80</b>	

Minutes are draft until agreed at the next meeting.

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

## Westfield Parish Council

## APPENDIX 3

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

Supplier	Details	April	May	June	July	August	Sept	October	Nov	Dec
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	£67.46	£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	£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

Minutes are draft until agreed at the next meeting.

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



Bank Reconciliation Statement as at 31/12/2022  
for Cashbook 1 - Current Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Westfield Parish Council	31/12/2023	269	7,999.03
			<u>7,999.03</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			7,999.03
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			7,999.03
		Balance per Cash Book is :-	7,999.03
		Difference is :-	0.00

## Receipts for Month 9

## 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 :	10,789.92					10,789.92	
Banked 01/12/2022		149.51						
	Nationwide Bank		149.51		1196	1	149.51	Nationwide Bank
Banked 12/12/2022		15,000.00						
Tfr	Corporate Treasury Account	15,000.00			203		15,000.00	Transfer
Total Receipts for Month		15,149.51	0.00	0.00			15,149.51	
Cashbook Totals		<u>25,939.43</u>	<u>0.00</u>	<u>0.00</u>			<u>25,939.43</u>	

## Payments for Month 9

## Nominal Ledger

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/12/2022	Co-Operative	CARD	3.50			4131	101	3.50	Refreshments
01/12/2022	Co-op Bank	CHS	5.00			4050	1	5.00	Dup Smt Fee
01/12/2022	Oval Commercial Investments Lt	BACS	587.70	587.70		501			136/2881/Office December
14/12/2022	HMRC	BACS	1,061.80			515		1,061.80	PAYE/NIC December
14/12/2022	Avon Pension Fund	BACS	1,264.86			517		1,264.86	Super Ann December
14/12/2022	GPS Telecoms Limited	DDR1	85.04	85.04		501			86812/2880/GPS Telecoms Limite
14/12/2022	Strode Sound	DDR2	75.00	75.00		501			SS022/2869/Xmas Lights hire
14/12/2022	St John's Ambulance	DDR3	115.20	115.20		501			SP22009146/2876/St John's Xmas
14/12/2022	Rialtas Business Solutions Lim	DDR4	165.00	165.00		501			SM26652/2875/Rialtas MTD
14/12/2022	Auditing Solutions Ltd	DDR5	288.00	288.00		501			A7768/2870/Auditing Solutions
14/12/2022	DCK Accounting Solutions Limit	DDR6	322.50	322.50		501			TPC10473/2874/DCK Nov Accts
14/12/2022	Archers Marquees Ltd	DDR7	360.00	360.00		501			1214/2871/Archers Xmas Lights
14/12/2022	S.A.S. (Bristol) Ltd	DDR8	469.20	469.20		501			INV10107/2877/Barriers Xmas
14/12/2022	Oval Commercial Investments Lt	DDR9	528.00	528.00		501			142/2868/Oval Boardroom Nov
14/12/2022	GreenSward Sports Consultancy	DDR10	2,545.90	2,545.90		501			SI-12621/2872/GreenSward Nov
14/12/2022	Lamps & Tubes Illuminations Lt	DDR11	4,414.50	4,414.50		501			INV-70932/2873/Lamps & Tubes I
15/12/2022	The Community Heartbeat Trust	DDR12	122.40	122.40		501			14996/2865/Adult Pads
15/12/2022	Dan's Ice Cream	DDR13	600.00	600.00		501			2022-014/2866/Coronation Party
15/12/2022	South West Marquees	CARD	443.80		73.97	4227	202	369.83	Marquee for Coronation - Depos
16/12/2022	Southern Electric	DDR14	15.69	15.69		501			801522334/0069/2885/to 10/06
16/12/2022	Southern Electric	DDR15	32.11	32.11		501			801522334/0071/2879/Xm Tree
19/12/2022	December Salaries	BACS	4,323.07			516		4,323.07	December Salaries
20/12/2022	Co-op Bank	CHS	5.00			4050	1	5.00	Dup Smt Fee
22/12/2022	Post Office - postage	CARD	6.85			4022	1	6.85	Post Office - postage
22/12/2022	Southern Electric	DDR16	100.28	100.28		501			4314486525/0060/2878/to 2/12
<b>Total Payments for Month</b>			<b>17,940.40</b>	<b>10,826.52</b>	<b>73.97</b>			<b>7,039.91</b>	
<b>Balance Carried Fwd</b>			<b>7,999.03</b>						
<b>Cashbook Totals</b>			<b>25,939.43</b>	<b>10,826.52</b>	<b>73.97</b>			<b>15,038.94</b>	

**Bank Reconciliation Statement as at 31/12/2022  
for Cashbook 2 - Corporate Treasury Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Corporate Treasury Account	31/12/2023		463,819.23
			<u>463,819.23</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			463,819.23
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			463,819.23
		Balance per Cash Book is :-	463,819.23
		Difference is :-	0.00

## Receipts for Month 9

## 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 :	478,604.01					478,604.01	
	Banked 05/12/2022	215.22						
	Co-op Bank	215.22			1196	1	215.22	Interest Treasury Acct
	Total Receipts for Month	215.22	0.00	0.00			215.22	
	Cashbook Totals	<u>478,819.23</u>	<u>0.00</u>	<u>0.00</u>			<u>478,819.23</u>	

## Payments for Month 9

## 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>
12/12/2022	Current Account	Tfr	15,000.00			201	15,000.00	Transfer
<b>Total Payments for Month</b>			15,000.00	0.00	0.00		15,000.00	
<b>Balance Carried Fwd</b>			463,819.23					
<b>Cashbook Totals</b>			478,819.23	0.00	0.00		478,819.23	

Bank Reconciliation Statement as at 31/10/2022  
for Cashbook 3 - Nationwide Savings Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Nationwide Savings Account	31/12/2023	68	85,000.03
			85,000.03
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			85,000.03
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			0.00
			85,000.03
		Balance per Cash Book is :-	85,000.03
		Difference is :-	0.00

## Receipts for Month 9

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	85,000.03					85,000.03	
	Banked	0.00						
			0.00				0.00	
<b>Total Receipts for Month</b>		0.00	0.00	0.00			0.00	
<b>Cashbook Totals</b>		<u>85,000.03</u>	<u>0.00</u>	<u>0.00</u>			<u>85,000.03</u>	



## Payments for Month 9

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







**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	£1,224.49		
DCK - BACS monthly	Accounting support	£0.00	£0.00	£268.75	£268.75	£268.75	£268.75	£268.75	£268.75	£268.75	£250.75		
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	£67.90		
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	£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	£554.04		
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	£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	£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	£3,196.02		
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	£0.00		
Ricoh (BACS quarterly)	Photocopier	£188.00	£0.00	£0.00	£170.20	£0.00	£0.00	£158.87	£0.00	£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	£0.00		
Southern Electric (DD quarterly)	Christmas Tree	£252.54	£0.00	£28.29	£0.00	£0.00	£28.29	£0.00	£0.00	£30.59	£0.00		
SoVision IT (BACS monthly)	IT Support	£169.20	£169.20	£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	£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	£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	£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	£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	£0.00		

## 2022/23 Budget Variation update to 31<sup>st</sup> December 2022

As per Financial Regulation 4.8, please find below written explanations of the budget variations which are over 15% (or over £100) as at 31<sup>st</sup> December 2022.

### Expenditure

#### 4002/1 Employer's NIC

Overspent by £289. The extra hours worked by the Clerk and Deputy Clerk combined with the 1.25% NIC uplift this year would explain the increase.

#### 4023/1 Stationery, Printing, Publications

Overspent by £173. This could relate to the purchase of the Books of Condolence and the Archive boxes for the archiving we undertook in August.

#### 4025/1 Insurance

This is over budget by £953. I queried this with the Insurance Company a few months ago after it arose at F&P. The response was: *It looks like a claim of over £7,000 was settled as of August 2021. On review, any discounts that were allowed previously had been removed, hence the premium increase at renewal 2022.* The Long-term agreement for insurance ends April 2023 and I am going out for quotes.

#### 4058/1 Accountancy Support

We have exceeded the budget by £1,608.

When the budget was created last year, we had not made the decision to use DCK for our monthly accounts. Therefore, we can now predict that by March 2023, this budget heading will go over budget by £3,225 (this being the agreed £268.75 x 12)

#### 4231/202 Defib

We have overspent the year's budget by £748. The breakdown of spending shows £438 in testing of the now 6 defibrillators. Previously the Electrician (now retired) used to do this free of charge for the parish. Given that the defibrillators are all now several years old, there has been spending on new pad and batteries.

#### 4059/1 Professional fees

The £489 overspend needs to be re-allocated to IT as it relates to Rialtas software.

#### 4910/199 New Office

The spending so far £1500 has not been budgeted, because the idea of building our own office had not arisen when the budget was created last year. However, these amounts are being off set against the CIL received this year.

#### 4930/199 Waterside Valley

Shows an overspend of £6,510, this being the final balance to New Leaf Studio for the Management Plan. However, the total spend on the Management Plan was £9,402.50, of which £5,000 was met by a grant from Somer Valley Rediscovered and the balance of £4,402.50 is from CIL funds.

### Income

#### 1179/111 CIL Income

We have received £18,695 in unbudgeted CIL income this year.

#### 1177/199 Grants Received

We received £15,000 in unbudgeted grants towards the swings at Norton Hill.

1099/199 Miscellaneous Income We have received £725 in unbudgeted income. I am investigating this.

1196/1 Interest received We budgeted £300 and have received £1,472 in interest so far this year. The difference is probably due to cautious budgeting last year.

Lesley Close  
9/1/23

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2022

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>1 Central Services</u>								
1176 Precept Received	0	218,590	218,590	0			100.0%	
1196 Interest Received	365	1,472	300	(1,172)			490.8%	
Central Services :- Income	<u>365</u>	<u>220,062</u>	<u>218,890</u>	<u>(1,172)</u>			<u>100.5%</u>	<u>0</u>
4001 Wages & Salaries	5,224	29,982	40,866	10,884		10,884	73.4%	
4002 Employer's NIC	421	2,131	1,842	(289)		(289)	115.7%	
4003 Employer's Superannuation	1,005	6,452	8,771	2,319		2,319	73.6%	
4005 Training	0	30	500	470		470	6.0%	
4006 Employment Services	0	0	80	80		80	0.0%	
4008 Travel & Subsistence	0	25	200	175		175	12.5%	
4011 Rates Payable	0	1,035	1,066	31		31	97.1%	
4013 Rent Payable	930	7,473	10,080	2,607		2,607	74.1%	
4018 Health & Safety	0	109	846	738		738	12.8%	
4021 Telephone & Fax	71	417	1,000	583		583	41.7%	
4022 Postage	7	10	220	210		210	4.6%	
4023 Stationery Printing, Public'ns	2	673	500	(173)		(173)	134.7%	
4024 Subscriptions	0	(270)	1,289	1,559		1,559	(21.0%)	
4025 Insurance	0	3,830	2,877	(953)		(953)	133.1%	
4026 Photocopying Charges	0	517	747	230		230	69.2%	
4027 Information Technology	207	4,087	4,682	595		595	87.3%	
4030 Recruitment	0	246	384	138		138	64.1%	
4036 Furniture & Equipment	0	0	250	250		250	0.0%	
4050 Bank Charges	10	85	145	60		60	58.6%	
4056 Audit Fees - External	0	0	800	800		800	0.0%	
4057 Audit Fees - Internal	240	40	350	310		310	11.4%	
4058 Accountancy Support	520	2,068	460	(1,608)		(1,608)	449.6%	
4059 Professional Fees	0	489	0	(489)		(489)	0.0%	
Central Services :- Indirect Expenditure	<u>8,636</u>	<u>59,431</u>	<u>77,955</u>	<u>18,524</u>	<u>0</u>	<u>18,524</u>	<u>76.2%</u>	<u>0</u>
Net Income over Expenditure	<u>(8,271)</u>	<u>160,632</u>	<u>140,935</u>	<u>(19,697)</u>				
<u>100 Corporate Management</u>								
4061 Pension Deficit Funding	0	2,287	2,287	0		0	100.0%	
Corporate Management :- Indirect Expenditure	<u>0</u>	<u>2,287</u>	<u>2,287</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>(2,287)</u>	<u>(2,287)</u>	<u>(0)</u>				
<u>101 Democratic Process</u>								
4131 Hire Meeting Rooms/Hospitality	5	154	680	526		526	22.7%	
Democratic Process :- Indirect Expenditure	<u>5</u>	<u>154</u>	<u>680</u>	<u>526</u>	<u>0</u>	<u>526</u>	<u>22.7%</u>	<u>0</u>
Net Expenditure	<u>(5)</u>	<u>(154)</u>	<u>(680)</u>	<u>(526)</u>				



	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>102 Civic Support</u>								
4101 Chair's Allowance	0	600	600	0		0	100.0%	
4102 Civic Expenses	0	0	290	290		290	0.0%	
4210 Website	0	0	422	422		422	0.0%	
4212 Newsletter	0	4,200	5,768	1,568		1,568	72.8%	
Civic Support :- Indirect Expenditure	0	4,800	7,080	2,280	0	2,280	67.8%	0
Net Expenditure	0	(4,800)	(7,080)	(2,280)				
<u>199 Capital and Projects</u>								
1099 Miscellaneous Income	0	725	0	(725)			0.0%	
1177 Grants Received	0	15,000	0	(15,000)			0.0%	15,000
1179 CIL income	0	18,695	0	(18,695)			0.0%	18,695
Capital and Projects :- Income	0	34,420	0	(34,420)				33,695
4901 Loan Interest	0	338	631	293		293	53.6%	
4902 Loan Capital Repaid	0	3,348	6,743	3,395		3,395	49.7%	
4910 CAP New Office	0	1,500	0	(1,500)		(1,500)	0.0%	1,500
4918 CAP Lights on Pit Path	0	0	8,000	8,000		8,000	0.0%	
4930 CAP Waterside Valley	0	6,510	0	(6,510)		(6,510)	0.0%	
4990 Rolling Capital Provision	0	2,485	5,000	2,515		2,515	49.7%	2,485
Capital and Projects :- Indirect Expenditure	0	14,182	20,374	6,192	0	6,192	69.6%	3,985
Net Income over Expenditure	0	20,238	(20,374)	(40,612)				
6000 plus Transfer from EMR	0	3,985						
6001 less Transfer to EMR	0	33,695						
Movement to/(from) Gen Reserve	0	(9,472)						
<u>202 Community Support</u>								
4203 Grants	0	10,874	15,000	4,126		4,126	72.5%	
4223 Christmas	4,593	11,988	13,543	1,555		1,555	88.5%	
4224 Parish Environment (Plants etc	0	689	2,250	1,561		1,561	30.6%	
4225 Green space maintenance	0	1,308	1,296	(12)		(12)	100.9%	
4227 E & D Projects	970	1,933	5,000	3,067		3,067	38.7%	
4230 Flowers in Public Places	0	4,211	5,955	1,744		1,744	70.7%	
4231 De-fibrillator	102	1,648	900	(748)		(748)	183.1%	
4232 Community Projects	0	1,065	2,481	1,416		1,416	42.9%	
4237 Youth Provision	385	6,581	11,663	5,082		5,082	56.4%	
4241 St Nicholas Churchyard	0	2,257	2,259	2		2	99.9%	
4243 Waterside Valley	0	0	10,000	10,000		10,000	0.0%	
Community Support :- Indirect Expenditure	6,050	42,554	70,347	27,793	0	27,793	60.5%	0
Net Expenditure	(6,050)	(42,554)	(70,347)	(27,793)				

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2022

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>303 Westfield Allotments</b>								
1012 Income from WAGS	0	100	100	0			100.0%	
Westfield Allotments :- Income	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>			<u>100.0%</u>	<u>0</u>
4039 Grounds maintenance	0	0	100	100		100	0.0%	
Westfield Allotments :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>0.0%</u>	<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>100</u>	<u>0</u>	<u>(100)</u>				
<b>307 Westhill Recreation Ground</b>								
1177 Grants Received	0	0	206	206			0.0%	
Westhill Recreation Ground :- Income	<u>0</u>	<u>0</u>	<u>206</u>	<u>206</u>			<u>0.0%</u>	<u>0</u>
4039 Grounds maintenance	2,122	9,647	11,376	1,729		1,729	84.8%	
4062 Ground Maintenance ad hoc	0	2,615	5,000	2,385		2,385	52.3%	
4065 Play area inspections	0	154	648	494		494	23.8%	
Westhill Recreation Ground :- Indirect Expenditure	<u>2,122</u>	<u>12,416</u>	<u>17,024</u>	<u>4,608</u>	<u>0</u>	<u>4,608</u>	<u>72.9%</u>	<u>0</u>
Net Income over Expenditure	<u>(2,122)</u>	<u>(12,416)</u>	<u>(16,818)</u>	<u>(4,402)</u>				
<b>308 Norton Hill Recreation Ground</b>								
1177 Grants Received	0	0	1,375	1,375			0.0%	
Norton Hill Recreation Ground :- Income	<u>0</u>	<u>0</u>	<u>1,375</u>	<u>1,375</u>			<u>0.0%</u>	<u>0</u>
4011 Rates Payable	0	898	925	27		27	97.1%	
4012 Water	0	335	620	285		285	54.0%	
4014 Electricity	221	344	585	241		241	58.8%	
4015 Gas/Heating Oil	0	193	358	165		165	53.8%	
4039 Grounds maintenance	2,122	9,632	14,092	4,460		4,460	68.4%	
4062 Ground Maintenance ad hoc	145	7,276	10,000	2,724		2,724	72.8%	
4063 CCTV	85	85	100	15		15	85.0%	
4064 Play equipment	0	850	0	(850)		(850)	0.0%	
4065 Play area inspections	0	154	593	439		439	26.0%	
Norton Hill Recreation Ground :- Indirect Expenditure	<u>2,572</u>	<u>19,767</u>	<u>27,273</u>	<u>7,506</u>	<u>0</u>	<u>7,506</u>	<u>72.5%</u>	<u>0</u>
Net Income over Expenditure	<u>(2,572)</u>	<u>(19,767)</u>	<u>(25,898)</u>	<u>(6,131)</u>				
6000 plus Transfer from EMR	0	850						
Movement to/(from) Gen Reserve	<u>(2,572)</u>	<u>(18,917)</u>						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	365	254,582	220,571	(34,011)			115.4%	
Expenditure	19,385	155,591	223,120	67,529	0	67,529	69.7%	
<b>Net Income over Expenditure</b>	<b>(19,020)</b>	<b>98,991</b>	<b>(2,549)</b>	<b>(101,540)</b>				
plus Transfer from EMR	0	4,835						
less Transfer to EMR	0	33,695						
<b>Movement to/(from) Gen Reserve</b>	<b>(19,020)</b>	<b>70,132</b>						

## CIL funds 2022-23

CIL Funds carried over from previous

years: **£61,940.59**

*expires July 2025*

### CIL INCOME

2022/23		Notes	Expiry date of funds
7/6/2022	£6,488.35	Application 16/04714/RES Parcel 6781 Cobblers Way,	June 2027
20/7/2022	£6,488.35	Application 16/04714/RES Parcel 6781 Cobblers Way,	June 2027
24/08/2022	£2,793.02	Application 17/04186/FUL The Shambles Wells Road (2 of 3)	Aug 2027
13/09/2022	£2,925.00	21/01499/FUL 4 Highfields (1 of 1)	Sept 2027

**TOTAL £18,694.72**

### CIL EXPENDITURE

Date	Budget Code	Item/Purpose	Amount
	4227/202	20/7/22 allocated to office and Wesley Ave Planter by B&NES	£4,733.00
13/07/2022	EMR CIL	New office at Norton Hill	£1,500.00
31/12/2022	4930/199	Balance of Management Plan - Waterside Valley	£4,402.50

**TOTAL £10,635.50**

CIL repaid following a repayment notice: N/A

Balance of 2021-22 CIL funds **£61,940.59**

Balance of 2022-23 CIL funds **£18,694.72**

Balance of CIL funds overall: **£80,635.31**

## s106 funds 2022-23

s106 Funds carried over from previous

years: **£7,544.97**

### s106 INCOME

Date	Amount	Purpose of the grant

**TOTAL £0.00**

### s106 EXPENDITURE

Date	Budget Code	Item/Purpose	Amount

<b>Climber at Norton Hill</b>			<b>Balance carried over</b>	<b>£4,055.00</b>
	4064/308	Allocated to the new swings		
			<i>Balance</i>	<i>£4,055.00</i>

<b>Stand-alone pavilion at Westhill Rec</b>				
			<b>Funds received for this project:</b>	<b>£8,000.00</b>
1/4/2020		Balance of spend so far b/d		£4,510.03
			<b>Total 2021-22 spend for stand-alone Pavilion</b>	<b>£0.00</b>
			<i>Balance</i>	<i>£3,489.97</i>

**TOTAL s106 spend in 2022-23            £0.00**  
**Balance of 2022-23 s106 funds    £7,544.97**

**Prepared by:** Lesley Close, Parish Clerk  
**Verified by:** F&P Committee 18/01/23

## Westfield Parish Council Proposed Budget 2023-24

DRAFT 1

CODE	ITEM	Current budget 2022-23	Actual at 6 months	Estimate to year end	Proposed 2023-24 budget
------	------	---------------------------	-----------------------	-------------------------	----------------------------

### EXPENDITURE

<b>1 Central Services</b>					
4001	Wages & Salaries	40,866	18,243	41,637	46,535
4002	Employer's NIC	1,842	1,288	2,819	2,819
4003	Employer's Superannuation	8,771	4,014	9,160	10,238
4005	Training	500	30	500	500
4006	Employment Services	80	0	0	0
4008	Travel & Subsistence	200	25	200	200
4011	Rates Payable	1,066	1,035	1,035	1,066
4012	Water	0	0	0	50
4013	Rent Payable (office premises)	10,080	4,639	1,080	1,112
NEW HEADING	Electricity	0	0	0	760
NEW HEADING	Gas	0	0	0	465
NEW HEADING	Cleaning	0	0	0	1,445

4018	Health and Safety	846	109	846	871
4021	Telephone	1,000	210	1,000	1,000
4022	Postage	220	0	220	220
4023	Stationery, Printing & Publications	500	288	500	515
4024	Subscriptions	1,289	0	1,289	1,369
4025	Insurance	2,877	3,830	3,830	3,945
4026	Photocopying charges	747	358	747	770
4027	Information Technology	4,682	1,147	4,682	5,480
4030	Recruitment	384	246	384	384
4036	Furniture & Equipment	250	0	250	250
4050	Bank charges	145	55	145	145
4056	Audit Fees - External	800	0	800	825
4057	Audit Fees - Internal	350	0	350	360
4058	Accountancy Support	460	1,011	3,688	935
6001	Trf to Earmarked Reserve	0	0	0	0
6000	Trf from Earmarked Reserve	0	0	0	0

<b>Sub total</b>	<b>77,955</b>	<b>36,528</b>	<b>75,162</b>	<b>82,259</b>
------------------	---------------	---------------	---------------	---------------

**100 Corporate Management**

4061	Pension deficit funding	2,287	2,287	2,287	2,287
	<b>Sub total</b>	<b>2,287</b>	<b>2,287</b>	<b>2,287</b>	<b>2,287</b>

**101 Democratic Process**

4005	Training	0	0	0	0
4007	Conference expenses	0	0	0	0
4008	Travel and subsistence	0	0	0	0
4032	Advertising APM	0	0	0	0
4110	Election Costs	0	0	0	0
4131	Meeting rooms/hospitality	680	98	680	680
6001	Trf to Earmarked Reserves	0	0	0	0
	<b>Sub total</b>	<b>680</b>	<b>98</b>	<b>680</b>	<b>680</b>

**102 Civic Support**

4101	Chairs allowance	600	600	600	600
4102	Civic expenses	290	0	290	290
4210	Website E&D	422	0	422	435
4212	Newsletter E&D	5,768	800	5,768	5,941
6000	Trf from Earmarked Reserve	0	0	0	0
	<b>Sub total</b>	<b>7,080</b>	<b>1,400</b>	<b>7,080</b>	<b>7,266</b>



<b>199 Capital and projects</b>							
4901	Loan interest	631	338	676	442		
4902	Loan capital repaid	6,743	3,348	6,696	6,931		
4910	CAP new office	0	1,500	1,500	0		
4913	CAP Tree Works	0	0	0	0		
4917	CAP Fencing at NH Rec	0	0	0	0		
4918	CAP Lights on the Pit Path	8,000	0	0	0		
4930	CAP Waterside Valley	0	0	0	0		
4990	Rolling capital provision	5,000	0	5,000	5,000		
6000	Trns from Earmarked Reserve	0	0				
6001	Trf to Earmarked Reserves	0	0				
	<b>Sub total</b>	<b>20,374</b>	<b>5,186</b>	<b>13,872</b>	<b>12,373</b>		

<b>202 Community Support</b>							
4203	Grants	15,000	1,724	15,000	15,000		
4223	Christmas E&D	13,543	6,985	13,543	13,949		
4224	Parish Environment E&D	2,250	689	2,250	2,250		
4225	Green Spaces Maintenance	1,296	1,308	1,308	1,347		

4227	E & D Projects E&D	5,000	164	5,000	5,000
4230	Flowers in Public Places E&D	5,955	4,211	5,955	6,098
4231	Defibrillator E&D	900	904	904	904
4232	Community projects E&D	2,481	1,065	2,481	0
4237	Youth Provision E&D	11,663	3,116	11,663	12,012
4241	St Nicholas Churchyard	2,259	2,257	2,257	2,485
NEW	Waterside Valley	10,000	0	10,000	10,000
6000	Trf from Earmarked Reserve	-			
	<b>Sub total</b>	<b>70,347</b>	<b>22,423</b>	<b>70,361</b>	<b>69,045</b>

### 303 Allotments

4039	Grounds maintenance E&D	100	100	100	100
	<b>Sub total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

### 307 Westhill Recreation Ground

4039	Grounds Maintenance contract E&D	11,376	5,404	11,376	11,661
4062	Grounds Maintenance ad hoc E&D	5,000	900	5,000	5,000
	Rates	0	0	0	953

	Water	0	0	0	0	640
	Electricity	0	0	0	0	760
	Gas	0	0	0	0	465
	Cleaning	0	0	0	0	1,445
	CCTV	0	0	0	0	100
4065	Play Area Inspections E&D	648	154	648	648	
	<b>Sub total</b>	<b>17,024</b>	<b>6,458</b>	<b>17,024</b>	<b>17,024</b>	<b>21,024</b>

<b>308 Norton Hill Recreation Ground</b>						
4011	Rates	925	898	925	925	953
4012	Water	620	335	620	620	640
4014	Electricity	585	123	585	585	760
4015	Gas	358	144	358	358	465
4039	Grounds Maintenance contract E&D	14,092	5,389	14,092	14,092	14,445
4062	Grounds Maintenance ad hoc E&D	10,000	6,751	10,000	10,000	10,000
4063	CCTV E&D	100	0	100	100	100
4064	Play equipment	0	850	0	0	0
4065	Play Equip inspections E&D	593	154	593	593	611
6000	Tf from Earmarked Reserve	0		0		

<i>Sub total</i>	27,273	14,644	27,273	27,974
------------------	--------	--------	--------	--------

<b>Total expenditure</b>	<b>223,119</b>	<b>89,124</b>	<b>213,839</b>	<b>223,008</b>
--------------------------	----------------	---------------	----------------	----------------

### INCOME

1099	Miscellaneous income (Capital and Projects)	0	15,725	15,725	0
1176	Precept	218,590	109,295	218,590	0
1196	Interest received	300	647	1,000	500
1012	Allotments income - WAGS	100	100	100	100
1177	Grants received (Norton Hill Trust)	1,375	0	1,375	1,495
1177	Grants received (Westhill Trust)	206	0	206	206
1179	CIL income	0	18,695	18,695	0

<b>Total income</b>	<b>220,571</b>	<b>144,462</b>	<b>255,691</b>	<b>2,301</b>
---------------------	----------------	----------------	----------------	--------------

# Westfield Parish Council Precept Report

Model A - Assumes same precept as last year

F&P 18th January 2023 v 1

## Budget Summary

Year Ending 31st March 2024

	2022-23		2023-24	Budget	
	Projected	Budgeted	Proposed	Incr/Decr	
<b>REVENUE EXPENDITURE</b>					
Reallocated Services	75162	77955	82259	4304	
Corporate and Democratic Services	10047	10047	10233	186	
Grant expenditure	114758	114744	118143	3399	
	0	0	0		
	<u>199967</u>	<u>202746</u>	<u>210635</u>	<u>7889</u>	
<b>INCOME</b>					
Reallocated Services (bank interest & misc inco)	1000	300	500	200	
Corporate and Democratic Services	0	0	0	0	
Income Granted to WPC	100	100	100	0	
	36001	1581	1701	120	
	<u>37101</u>	<u>1981</u>	<u>2301</u>	<u>320</u>	
<b>NET REVENUE EXPENDITURE</b>	<u>162866</u>	<u>200765</u>	<u>208334</u>	<u>7569</u>	
<b>CAPITAL EXPENDITURE (NET)</b>					
Rolling Capital Fund	6500	13000	5000	-8000	
Loan charges	6696	6743	6931	188	
Loan Repayments	676	631	442	-189	
	<u>13872</u>	<u>20374</u>	<u>12373</u>	<u>-8001</u>	
<b>TOTAL NET EXPENDITURE</b>	<u>176738</u>	<u>221139</u>	<u>220707</u>	<u>-432</u>	
Financed as follows					
General Reserve at 1st April 2022	62922	62922	104774		
Predicted General Reserve at y/e 31st March	104774	60373	102657 **		
Used to Fund Expenditure	-41852	2549	2117		
<b>PRECEPT</b>	218590	218590	218590	0	0.00%
<b>Total NET Expenditure</b>	<u>176738</u>	<u>221139</u>	<u>220707</u>	<u>-432</u>	
Band D Equivalent Tax Base	1905.53	1905.53	1913.51		
<b>Precept per Band D Equivalent</b>	<u>£114.71</u>	<u>£114.71</u>	<u>£114.24</u>	<u>-£0.48</u>	-0.42%

\*\*Note: the recommended minimum reserve is equal to 3 months net expenditure: 40717 | 3 months net expenditure: 50191 | months net expenditure: 52084 \*\* | months net expenditure: 69445 \*\*

Earmarked Reserves	1/4/2022	31/3/2023 (Projected)	31/3/2023 (Available)
Rolling Capital Fund	69863	69863	69863
Other Earmarked Reserves	331232	195476	195476
	<u>401095</u>	<u>265339</u>	<u>265339</u>

Funds held in Trust (Westfield Parish Council is sole trustee)	1/4/2022	31/3/2023 (Projected)	31/3/2023 (Available)
Westhill Recreation Ground Trust	6605	6606	6606
Norton Hill Recreation Ground Trust	3776	3777	3777
	<u>10381</u>	<u>10383</u>	<u>10383</u>

Separate Co op a/c  
Separate Co op a/c

**Budget Summary**

**Year Ending 31st March 2024**

	<b>2022-23</b>		<b>2023-24</b>	<b>Budget</b>	
	Projected	Budgeted	Proposed	Incr/Decr	
<b>REVENUE EXPENDITURE</b>					
Reallocated Services	75162	77955	82259	4304	
Corporate and Democratic Services	10047	10047	10233	186	
Services	114758	114744	118143	3399	
Grant expenditure	0	0	0		
	<u>199967</u>	<u>202746</u>	<u>210635</u>	<u>7889</u>	
<b>INCOME</b>					
Reallocated Services (bank interest & misc inco	1000	300	500	200	
Corporate and Democratic Services	0	0	0	0	
Income Granted to WPC	36001	1581	1701	120	
	<u>37101</u>	<u>1981</u>	<u>2301</u>	<u>320</u>	
<b>NET REVENUE EXPENDITURE</b>	<u>162866</u>	<u>200765</u>	<u>208334</u>	<u>7569</u>	
<b>CAPITAL EXPENDITURE (NET)</b>					
Rolling Capital Fund	6500	13000	5000	-8000	
Loan charges	6696	6743	6931	188	
Loan Repayments	676	631	442	-189	
	<u>13872</u>	<u>20374</u>	<u>12373</u>	<u>-8001</u>	
<b>TOTAL NET EXPENDITURE</b>	<u>176738</u>	<u>221139</u>	<u>220707</u>	<u>-432</u>	
Financed as follows					
General Reserve at 1st April 2022	62922	62922	104774		
Predicted General Reserve at y/e 31st March	104774	60373	103567 **		
Used to Fund Expenditure	-41852	2549	1207		
<b>PRECEPT</b>	218590	218590	219500	910	0.42%
<b>Total NET Expenditure</b>	<u>176738</u>	<u>221139</u>	<u>220707</u>	<u>-432</u>	
Band D Equivalent Tax Base	1905.53	1905.53	1913.51		
<b>Precept per Band D Equivalent</b>	<u>£114.71</u>	<u>£114.71</u>	<u>£114.71</u>	<u>£0.00</u>	0.00%

\*\*Note: the recommended minimum reserve is equal to 3 months net expenditure: 40717 | 3 months net expenditure: 50191 | months net expenditure: 52084 \*\* | 69445 \*\*

<b>Earmarked Reserves</b>	<b>1/4/2022</b>	<b>31/3/2023 (Projected)</b>	<b>31/3/2023 (Available)</b>
Rolling Capital Fund	69863	69863	69863
Other Earmarked Reserves	331232	195476	195476
	<u>401095</u>	<u>265339</u>	<u>265339</u>

<b>Funds held in Trust (Westfield Parish Council is sole trustee)</b>	<b>1/4/2022</b>	<b>31/3/2023 (Projected)</b>	<b>31/3/2023 (Available)</b>	
Westhill Recreation Ground Trust	6605	6606	6606	Separate Co op a/c
Norton Hill Recreation Ground Trust	3776	3777	3777	Separate Co op a/c
	<u>10381</u>	<u>10383</u>	<u>10383</u>	

--

**Westfield Parish Council Precept Report**

F&P 18th January 2023 v 1

Model C - Assumes a 3% increase in precept

**Budget Summary**

**Year Ending 31st March 2024**

	<b>2022-23</b>		<b>2023-24</b>	<b>Budget</b>	
	Projected	Budgeted	Proposed	Incr/Decr	
<b>REVENUE EXPENDITURE</b>					
Reallocated Services	75162	77955	82259	4304	
Corporate and Democratic Services	10047	10047	10233	186	
Grant expenditure	114758	114744	118143	3399	
	0	0	0		
	<u>199967</u>	<u>202746</u>	<u>210635</u>	<u>7889</u>	
<b>INCOME</b>					
Reallocated Services (bank interest & misc inco	1000	300	500	200	
Corporate and Democratic Services	0	0	0	0	
Income Granted to WPC	100	100	100	0	
	36001	1581	1701	120	
	<u>37101</u>	<u>1981</u>	<u>2301</u>	<u>320</u>	
<b>NET REVENUE EXPENDITURE</b>	<u>162866</u>	<u>200765</u>	<u>208334</u>	<u>7569</u>	
<b>CAPITAL EXPENDITURE (NET)</b>					
Rolling Capital Fund	6500	13000	5000	-8000	
Loan charges	6696	6743	6931	188	
Loan Repayments	676	631	442	-189	
	<u>13872</u>	<u>20374</u>	<u>12373</u>	<u>-8001</u>	
<b>TOTAL NET EXPENDITURE</b>	<u>176738</u>	<u>221139</u>	<u>220707</u>	<u>-432</u>	
Financed as follows					
General Reserve at 1st April 2022	62922	62922	104774		
Predicted General Reserve at y/e 31st March	104774	60373	109215 **		
Used to Fund Expenditure	-41852	2549	-4441		
<b>PRECEPT</b>	218590	218590	225148	6558	3.00%
<b>Total NET Expenditure</b>	<u>176738</u>	<u>221139</u>	<u>220707</u>	<u>-432</u>	
Band D Equivalent Tax Base	<u>1905.53</u>	<u>1905.53</u>	<u>1913.51</u>		
<b>Precept per Band D Equivalent</b>	<u>£114.71</u>	<u>£114.71</u>	<u>£117.66</u>	£2.95	2.57%

\*\*Note: the recommended minimum reserve is equal to 3 months net expenditure: 40717      3 months net expenditure: 50191      months net expenditure: 52084 \*\*      69445 \*\*

Earmarked Reserves	1/4/2022	31/3/2023 (Projected)	31/3/2023 (Available)
Rolling Capital Fund	69863	69863	69863
Other Earmarked Reserves	331232	195476	195476
	<u>401095</u>	<u>265339</u>	<u>265339</u>

Funds held in Trust (Westfield Parish Council is sole trustee)	1/4/2022	31/3/2023 (Projected)	31/3/2023 (Available)	
Westhill Recreation Ground Trust	6605	6606	6606	Separate Co op a/c
Norton Hill Recreation Ground Trust	3776	3777	3777	Separate Co op a/c
	<u>10381</u>	<u>10383</u>	<u>10383</u>	

--

**WESTFIELD PARISH COUNCIL FIXED ASSET REGISTER**

<u>FIXED ASSETS to 31st March 2023</u>	<u>TOTAL up to 31/03/2023</u>	<u>ADDITIONS AND REMOVALS 2022-23</u>	<u>NOTES</u>	<u>Verification of assets</u>	<u>Insurance value 2022/23 - sum insured</u>
	£	£			
	Value	Value			

**Freehold Land and Buildings**

Pavilion and garage – Norton Hill	136,385		Reinstatement cost assessment obtained May 2018 - Re-build cost = £250,000 - insurance cover increased June 2018	Reinstatement cost assessment obtained May 2018 - Re-build cost = £250,000 - insurance cover increased June 2018	
Norwest Bowls Club	71,800		Reinstatement cost assessment obtained May 2018 Re-build cost = £450,000 - insurance cover increased June 2018	Reinstatement cost assessment obtained May 2018 Re-build cost = £450,000 - insurance cover increased June 2018	£873,852
Waterford Park Allotments	0		Land leased from B&NES. Repairing lease. Peppercorn rent.	Overseen by WAAGS with whom the Parish Council has a good working relationship.	Public Liability: £10,000,000 - no contents cover
Larch Court Allotments	1,800		Purchased from Perfirmion in February 2019 (£1500). Land owned by Parish Council but managed and maintained by WAAGS.	Overseen by WAAGS with whom the Parish Council has a good working relationship.	Public Liability: £10,000,000 - no contents cover
Section of Waterside Valley	90,000	90,000	Purchase completed 23.07.21		Informed the insurance 21/07/21 however they confirmed that they do not need to put anything on the policy as there are no assets on the land. Public Liability £10,000,000 covers ALL land owned / maintained by the Parish Council.
<b>FREEHOLD LAND AND BUILDINGS TOTAL 299,985</b>					

**Vehicles and Equipment**

<u>Office Furniture &amp; Equipment</u>					
Computer equipment, phones, shredder	3,503		Inherited from start of PC	Office frequently weekly.	
Acer laptop	606		Acer TM257 Intel Core i5 laptop (£605.70) Nov 2015 - this replaced two old laptops	used for meetings	£108,000 "Contents"
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.	N/A
<b>Play Equipment – Norton Hill</b>					
Play Equipment inherited at the start of the PC	8,600		NRTC cost price (£30,000 on insurance schedule)		
Duck Springer	902		Duck springer April 2013 (902)		£335,629
Birds nest seat and multi play	19,997		purchased April 2014 surface under birds nest swing replaced Nov 2018 - no change in value as it replaced old surface	Play equipment checked weekly by Greensward	"playground equipment"
Table tennis table at Norton Hill	2,673		Purchased May 2014		£36,000
Goal posts at Norton Hill	1,261		Purchased June 2014		"Sport equipment"
New Climber	8,676		Purchased February 2022		£335,629 "playground equipment"



Play Equipment - Westhill								
Westhill Play Equipment (P&Hrinder ban)	60,635		£50,000 BMX Track £21,251 Junior multi-play, swings, grass mounds, balance beams, benches, bins, 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) Baskets swing vandalised and removed in Aug 2020 - cost of £595 to remove)					£335,629 "playground equipment"
Chatterbridge	1		Chatterbridge donated Oct 2014 in return for use of car park by developer - actual value £2000					
Gasposts at Westhill (Nov 2015)	1,262		Purchased Nov 2015. Part covered by insurance claim: £757					
Pick up sticks, fymobile, hopscotch and buddy board	16,002	-2,448	Purchased Apr/May 2016 Buddy Board removed April 2021					
Accessible swing	0		Purchased Nov 2017 - stolen August 2020 and replaced (below) Purchased April 2019					
Fort	15,911		Purchased April 2019					£107,750 "ground surfaces"
Outdoor gym equipment plus signage	26,554		Completed September 2020 (Wickstead £25,246.09) (Singer £908)					
Running track	69,583		completed August 2020 (Northavon)					
Vinci swings	3,717		Purchased and installed November 2020 (Caloo) Part covered by insurance claim of £675					£335,629 "playground equipment"
Birds nest swing	1,225		To replace vandalised basket swing (see above) installed November 2020. (Caloo) Part covered by insurance claim of £803.40.					
Security Lighting at boules pitch, Norton Hill Recreation Ground (May 2016)	573							£11,124 "CCTV Equipment"
Other Maintenance Equipment (allocation site)	1,000							£30,000 "mowers and machinery"
Earthquake rotatiler 3366PRC (purchased 22/05/13)	466							
Time capsule with memorial plaque	1,761		Memorial plaque added Nov 2015 £273 Inc installation.					£30,000 "war memorials"
Christmas Lights (Removed festive lights - see notes)	4,035		Christmas Trees lights [purchased 27/11/12 added to 11/14 - some sets replaced 11/20 but have not amended totals] Festive lights on lamposts have been removed because they are not an asset as they are leased not owned - but they are covered on the insurance as temporary festive lights for accidental damage etc whilst in our Parish					Street furniture (£120,000) when up on the trees. Contents (£106,000) when stored in the garage. £335,629 "playground equipment"
Cantilever Swing	7,362		Purchased February 2022 for the arm of the bird's nest swing					
Tim Trail	5,033		Installed February 2022					
Snow/Warden equipment								
Tubocast 300 Grit Spreader	0		donated by B&NES 2011 (£986 for insurance purposes)					£30,000 "mowers and machinery"
Tubocast 300 Grit Spreader	953		purchased 28/11/2012					
Icemaster Manual 50 Grit Spreader	250		purchased 6/1/2014					
Tubocast 300 Salt Spreader	986		purchased Dec 2015					
Standpipes and Auto-watering systems								
At hanging basket carrouseis - Wesley Ave & Ngale Way	8905		installed 22/04/2015 - replaced Oct 2019 (no change to asset value)					
Standpipes at coal trucks and Jubilee Green	8474		installed Feb 2017 - 3776 + 950 (Pipeline) + 3748 (British Water)					
Auto-watering system at shops and church	627		and installed on new hanging basket trees instead. System remains for installed May 2017 - replaced May 2020 (no change to asset value)					Checked regularly throughout the summer/Autumn by the flowers contractor. Auto-watering timers removed for the winter to avoid frost damage.
Auto-watering systems at two coal trucks	370		installed May 2017 - replaced May 2020 (no change to asset value)					£120,000 "Street furniture"
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 283,761

Infrastructure Assets

Flowers Displays Infrastructure

Planters and Coal Trucks (2)	2,186		The area is visited and passed regularly by staff, flowers contractor and Councilors. Any issues are dealt with on a case by case basis.	
Hanging basket carousels and planter at Wes Ave and Nyale Way	2,549	purchased May 2014	Checked throughout the summer/Autumn by the flowers contractor.	£120,000 "Street furniture"
4 x basket trees at Elm Tree Ave stops (06/19)	7,489	installed June 2015 £250 purchase price + £5019 installation cost	Checked throughout the summer/Autumn by the flowers contractor.	

Fencing

Fencing - Westhill Recreation Ground	10,759		Recreation grounds checked weekly by Greensward	
Fencing to Christmas Tree, Elm Tree Ave	1,399		The area at the top of Elm Tree Avenue is visited regularly by staff and Councilors for death checks, noticeboard, flowers etc. Any issues are dealt with on a case by case basis.	
Fencing to allotments	3,500	April 2015	Checked throughout the summer/Autumn by the flowers contractor.	
Fencing at Norton Hill Play Area	6,335	Play area fence Oct 2013 High fence Oct 2016	Recreation grounds checked weekly by Greensward	
Basket ball fence and expansion	3,753	Installed June 2014	Recreation grounds checked weekly by Greensward	£71,428 "Gates and fences"
Fencing - Norwest Bows and on side road	8,401	Fencing - completed May 2016 £2682 Fencing - side road to Norwest Bows (January 2017) £5719	Site overseen by Norwest Bows Club with whom the Parish Council has a good working relationship. Issues are raised and dealt with on a case by case basis.	
Fencing - Norton Hill pavilion end plus replacement gate	5,174	Fencing at pavilion end Feb 2015 £4029 Replacement gate Oct 2017 £1145	Recreation grounds checked weekly by Greensward	
Access ramp at Norton Hill Rec	1,146	Installed Feb 2016	Recreation grounds checked weekly by Greensward	
Fencing - at the tennis courts	13,284	Installed January 2017	Recreation grounds checked weekly by Greensward	
Railings at Upper Court/Norton Hill Recreation Ground	900		Recreation grounds checked weekly by Greensward	

Signage

Signage (Trust Land)	668		Recreation grounds checked weekly by Greensward	£120,000 "street furniture"
Gateway signage for Westfield - 1 sign @ £893 - 1 @ £825.82 (purchased 14/3/16 and 29/6/16)	2,523		The signs are passed regularly by staff and Councilors and any issues are dealt with on a case by case basis.	

Youth Shelter	2,250		Play equipment checked weekly by Greensward	£120,000 "street furniture"
Litter and Dog Bins	1,764		Recreation grounds checked weekly by Greensward	£107,750 "ground surfaces"
Panque court at Norton Hill (S/4)	2,150		Recreation grounds checked weekly by Greensward	£11,124 "CCTV Equipment"
Tennis of former tennis court, Norton Hill (03/7/14)	11,510		Recreation grounds checked weekly by Greensward	£120,000 "street furniture"
CCTV at Norton Hill	6,117		Focuses checked on a incident basis. Probably once every two months on average.	
Noticeboards at local stops, allotments, Nightingale Way (26/2/15)	2,670		Recreation grounds checked weekly by staff and volunteers putting up notices.	

Benches

4 benches at Norton Hill 3/2014/2015 area	250		Recreation grounds checked weekly by Greensward	
Memorial benches at Wells Rd and Strakerespre Rd	2265		Recreation grounds checked weekly by Greensward	£120,000 "street furniture"
2 benches at Westhill Rec	869		The memorial benches are passed regularly by staff and Councilors, residents also raise issues where necessary. Any issues are dealt with on a case by case basis.	
Ganite coloured benches and picnic tables at Norton Hill Rec	9155		Recreation grounds checked weekly by Greensward	
Ganite coloured picnic tables and benches at Westhill Rec	6393		Recreation grounds checked weekly by Greensward	

Heritage Walk x 4 noticeboards + waymarker signs (Sept 2017)	3,055		Signs are passed regularly by staff and Councilors, residents also raise issues where necessary. Any issues are dealt with on a case by case basis.	£120,000 "street furniture"
--	-------	--	---	-----------------------------

INFRASTRUCTURE ASSETS TOTAL 118,384

**Community Assets**

Recreation Ground – Norton Hill – Sole Trustee	1			Recreation grounds checked weekly by Greensward. Nonwest Bowls Club with whom the Parish Council has a good working relationship oversee the site of the bowls club and issues are raised and dealt with on a case by case basis.	Public Liability: £10,000,000
Recreation Ground – Westhill – Sole Trustee	1			Recreation grounds checked weekly by Greensward	
Allocments at Waterford Park - leasehold	1			Maintained by WAGS with whom the Parish Council has a good working relationship.	

<b>Community Public Access Defibrillators</b>					
Elm Tree shops	1		donated June 2013 - register value £1, actual value £2500		£108,000 "Contents"
Mardons	1,870		Installed October 2017		
Fire Station	1,670		Installed Jan 2018	All defibrators are checked weekly.	
Westfield Surgery	1,670		Installed May 2018		
Norton Hill Pavilion	1,735		Bought using donation from Waterside Carnival Club. Installed Feb 2020.		
Whiston's Fish n Chips	1,735				
Chain of office (1/4/16)	313			The Chain of Office is stored in the office.	£523 "Regalia"
<b>COMMUNITY ASSETS TOTAL</b>				<b>8,997</b>	
				<b>711,127</b>	<b>87,552</b> Net additions/disposals

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.  
 updated: 12/12/2022

## WESTFIELD PARISH COUNCIL

### RISK MANAGEMENT STRATEGY 2023

#### 1. Introduction

1.1 This document forms the Council's Risk Management Strategy. The objectives of this strategy are to:

- Develop risk management and raise its profile across the Council;
- Integrate risk management into the culture of the organisation;
- Manage risk in accordance with best practice.

#### 2. What is Risk Management?

2.1 *'Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance.'* Audit Commission, *Worth the Risk: Improving Risk Management in Local Government*, (2001: 5)

2.2 Risk management is an essential feature of good governance. An organisation that manages risk well is more likely to achieve its objectives. Risk management is not simply about health and safety, but applies to all aspects of the Council's work.

2.3 Risks can be classified into various types but it is important to recognise that for all categories the direct financial losses may have less impact than the indirect costs such as disruption of normal working. The examples below are not exhaustive:

**Strategic Risk** - long-term adverse impacts from poor decision-making or poor implementation. Risks damage to the reputation of the Council, loss of public confidence, in a worst-case scenario Government intervention.

**Compliance Risk** - failure to comply with legislation, laid down procedures or the lack of documentation to prove compliance. Risks exposure to prosecution, judicial review, employment tribunals and the inability to enforce contracts.

**Financial Risk** - fraud and corruption, waste, excess demand for services, bad debts. Risk of additional audit investigation, objection to accounts, reduced service delivery, dramatically increased Council Tax levels/impact on Council reserves.

**Operating Risk** - failure to deliver services effectively, malfunctioning equipment, hazards to service users, the general public or staff, damage to property. Risk of insurance claims, higher insurance premiums, lengthy recovery processes.

2.4 Not all these risks are insurable and for some the premiums may not be cost effective. Even where insurance is available, a monetary consideration might not be an adequate recompense. The emphasis should always be on eliminating or reducing risk before costly steps to transfer risk to another party are considered.

### 3. Risk Management Policy Statement

Westfield Parish Council recognises that it has a responsibility to manage risks effectively in order to protect its employees, assets, liabilities and community against potential losses and to minimise uncertainty in achieving its goals and objectives.

The Council is aware that some risks can never be eliminated fully and it has in place a strategy that provides a structured, systematic and focussed approach to managing risk.

### 4. Implementing the Risk Management Strategy

#### 4.1 Risk Control

Risk control is the process of taking action to minimise the likelihood of the risk event occurring and/or reducing the severity of the consequences should it occur.

Options for control include:

**Elimination** – the circumstances from which the risk arises are removed so that the risk no longer exists;

**Reduction** – loss control measures are implemented to reduce the impact/likelihood of the risk occurring;

**Transfer** – the financial impact is passed to others e.g., by revising contractual terms;

**Sharing** - the risk is shared with another party;

**Insuring** - insure against some or all of the risk to mitigate financial impact; and

**Acceptance** – documenting a conscious decision after assessment of areas where the Council accepts or tolerates risk.

#### 4.2 Risk Monitoring

The risk management process does not finish with putting any risk control procedures in place. Their effectiveness in controlling risk must be monitored and reviewed. It is also important to assess whether the nature of any risk has changed over time.

#### 4.3 Risk Management System

**Risk Identification** – Identifying and understanding the hazards and risks facing the Council is crucial if informed decisions are to be made about policies or service delivery methods. The risks associated with these decisions can then be effectively managed. Risks are identified in the Annual Risk Assessments.

**Risk Analysis** – Once risks have been identified they need to be systematically assessed. Analysis should make full use of any available data on the potential frequency of events and their consequences. If a risk is seen to be unacceptable, then steps need to be taken to control or respond to the risk.

**Risk Prioritisation** - An assessment should be undertaken of the impact and likelihood of risks occurring, and prioritised as low, medium or high.

## 5. Roles and Responsibilities

5.1 **Councillors** – risk management is seen as a key part of the Councillors' stewardship role which would include:

- (a) Approval of a Risk Management Strategy;
- (b) Analysis of key risks in reports on major projects, ensuring that all future projects and services undertaken are adequately risk managed;
- (c) Consideration, and if appropriate, endorsement of the Financial Risk Assessment which include the internal controls of the Council; and
- (d) Assessment of risks whilst setting the budget, including any bids for resources to tackle specific issues.

5.2 **Employees** – All employees will maintain an awareness of the impact and costs of risks. The Parish Clerk will, where required,

- (a) provide advice as to the legality of policy and service delivery choices;
- (b) update the Council on the implications of new or revised legislation;
- (c) assist in handling any litigation claims;
- (d) advise on any health and safety implications of the chosen or proposed arrangements for service delivery;
- (e) assess and implement the Council's insurance requirements;
- (f) provide assistance and advice on budgetary planning and control;

5.3 **Role of Internal Audit** – Internal Audit provides an important scrutiny role to provide independent assurance to the Council that the necessary risk management systems are in place and all significant risks are being managed effectively.

Feedback from Internal and External Audit can identify areas for improvement, as can the sharing of best practice via professional bodies, the National Association of Local Councils and relevant local council forums.

5.4 **Finance and Personnel Committee** – Annually review the Risk Management Strategy and the Review of the Insurance Schedule

## 6. Implementation Timetable and future monitoring

### Risk Management Strategy

Adopted by the Finance and Personnel Committee 9<sup>th</sup> January 2012.

Reviewed by the Committee 28/01/13.

Presented for review February 2014, January 2015, January 2016, January 2017, January 2018, January 2019, January 2020, January 2021, January 2022.

Agreed by Parish Council February 2020, 2021 and 2022.

### Annual Review of the Insurance Schedule

Reviewed by the Finance and Personnel Committee 9<sup>th</sup> January 2012 and 28<sup>th</sup> January 2013.

Presented for review February 2014, January 2015, January 2016, January 2017, January 2018, January 2019, January 2020, January 2021, January 2022.

Agreed by Parish Council February 2020, 2021 and 2022.

Financial Risk Assessment – Reviewed by the Finance and Personnel Committee 9<sup>th</sup> January 2012 and 28<sup>th</sup> January 2013. Presented for review February 2014, January 2015, January 2016, January 2017, January 2018, January 2019, January 2020, January 2021, January 2022.

Agreed by Parish Council February 2020, 2021 and 2022.

Review of Internal Financial Controls Reviewed by the Finance and Personnel Committee 9<sup>th</sup> January 2012, 2013, 2014, 2015. Reviewed by F&P in March and agreed by Parish Council in May of 2016, 2017, 2018, 2019, 2020, 2021,2022..

LCRS Risk Assessment summary presented for review to Finance and Personnel Committee in October 2018, January 2020, January 2021, January 2022.

<b>Review History</b>	<b>To be reviewed annually</b>
Adopted by F&P	9/1/2012
Reviewed by F&P	28/1/13
Reviewed by F&P	12/2/14
Reviewed by F&P	21/1/15
Reviewed by F&P	20/1/16
Reviewed by F&P	18/1/17
Reviewed by F&P	17/1/18
Reviewed by F&P	23/1/19
Reviewed by F&P	22/1/20
Agreed by Parish Council	3/2/20
Reviewed by F&P	20/1/21
Agreed by Parish Council	01/02/21
Reviewed by F&P	20/1/22
Agreed by Parish Council	07/02/2022
Reviewed by F&P	18/1/23
<b>Next review</b>	<b>January 2024</b>

## Risk Assessment Form Westfield Parish Council

**Activity: Financial Risk Assessment**

**Assessment Date: 01 11 22**

**Review Date: November 2023**

Hazard and Risk	People at risk	Optional Controls	Our Controls	Our Future Controls	Risk Level	Target date & by whom
<p>Cash/ debit card stolen</p> <ul style="list-style-type: none"> <li>- Personal injury</li> <li>- Loss of income</li> </ul>	<p>Staff</p>		<p>See Separate Cash Handling Assessment.                      Petty cash and debit card kept in locked cabinet.                      Petty cash folio slip signed by purchaser and countersigned by Parish Clerk. Receipts attached to folio slip.                      Petty cash and debit card imprests reconciled by Parish Clerk monthly.                      Fidelity Guarantee insurance in place to cover improper use of the card by employees.                      Note: the insurance does not cover theft of the card by anyone other than employees and members. If the card was stolen by a third party this would be reported to and dealt with by the bank as soon as possible.                      Trustworthy reference taken up on all office staff.                      Payments &amp; Receipts Schedule examined by Finance &amp; Personnel Committee each month.                      Debit card is kept in the locked cabinet. PIN is accessed only by office staff who use the card and is kept in a separate locked cabinet.                      Use of the debit card is restricted to a single transaction value of £500 (Financial Reg 6.18)                      Wherever possible when making online purchases a Parish Council account should be set up.                      Where it is not possible to set up a Parish Council account the card details should not under any circumstances be saved to a personal account.                      Keep the PIN separate from the card, in a locked cabinet – accessible by office staff                      When making online purchases a Parish Council account should be set up</p>		<p>LOW</p>	
<p><b>Banking</b></p> <ul style="list-style-type: none"> <li>- Loss of monies</li> <li>- Security</li> </ul>	<p>Council</p>		<p>Parish Clerk only personnel who is authorised to transfer money between Council accounts.                      Parish Clerk is the only officer who can set up BACS payments.</p>		<p>LOW</p>	



				<p>All staff salaries signed off each month by the Clerk and two Councillors. Parish Clerk can check payments and receipts. Apart from the Clerk, no other staff have any authorisation with the bank.</p> <p>Receipt logged for all monies (cheques or cash) received. All payments processed by online banking must be authorised by two separate users.</p> <p>Trustworthy reference taken up on Parish Clerk.</p> <p>On 1/10/15 the Parish Council took advice from St James Wealth Management who raised (1) the fact that we are only covered for £85,000 per bank should a bank go under – we should be aware of banks which are the same bank but different names eg Tesco bank is not a bank in its own right but is part of another bank; (2) that the low risk banks are those which operate solely in the UK (Santander whilst offering higher interest rates is based in Europe).</p>			
<p><b>Cheque Fraud</b></p> <ul style="list-style-type: none"> <li>- Loss of monies</li> <li>- Reputation</li> </ul>	Council		<p>Two Members to sign all cheques and initial invoices as seen.</p> <p>Cheques raised only when invoice has been signed off by Parish Clerk. In cases where this is not possible for logistical reasons the Clerk is emailed a list of payments for confirmation and the invoices are signed afterwards.</p> <p>Once a quarter a Member that is not a bank signatory checks and signs off the bank reconciliation, as per the Financial Regulations.</p> <p>Orders issued for all works and materials.</p> <p>Payments &amp; Receipts Schedule examined by Finance and Personnel Committee each month.</p>	LOW			
<p><b>Direct Debit/Standing Order Fraud</b></p> <ul style="list-style-type: none"> <li>- Loss of monies</li> </ul>	Council		<p>List of direct debits and standing orders to be put to the Finance and Personnel Committee every two years in accordance with the Financial Regulations.</p> <p>DCK conducts bank reconciliation, checked and signed off by the F&amp;P Committee and by a Member that is not a bank signatory.</p> <p>Monthly direct debit payments signed off by two Councillors.</p> <p>Trustworthy reference taken up on Parish Clerk.</p> <p>Payments &amp; Receipts Schedule examined by Finance and Personnel Committee each month.</p>	LOW	List of direct debits and standing orders to be put to the F&P Committee in November 2023.	LC Nov 2023	
<p><b>Online banking and BACS Fraud</b></p> <ul style="list-style-type: none"> <li>- Loss of monies</li> </ul>	Council		<p>Two Members to sign a list of proposed BACS payments and initial invoices as seen and checked against the list</p> <p>BACS payment only approved when invoice has been signed off by Parish Clerk.</p> <p>DCK conducts bank reconciliation, checked and signed off monthly by the F&amp;P Committee, and once a quarter by a Member that is not a bank signatory as per the Financial Regulations.</p> <p>Orders issued for all works and materials.</p> <p>Payments &amp; Receipts Schedule examined by Finance and Personnel Committee each month.</p> <p>BACS payroll checked by Parish Clerk.</p> <p>Telephone banking PIN kept in a locked cabinet in the office.</p>	LOW			

				Trustworthy reference taken up on Parish Clerk. Security tokens used for access to online banking kept securely either in the office or by the signatory All online banking payments are required to be authorised by a second signatory			
<b>Fire</b> - Loss of records	Council			See Separate Fire Risk Assessment. Off-site automatic back up set up. Register of Assets maintained		LOW	
<b>Postage</b> - Loss of monies	Council			Postage purchased through the Consortium/Viking Direct. Postage logged in postage book. Trustworthy reference taken up on all Officers. Small amount of mail.		LOW	
<b>Payroll Information</b> - privacy - security of staff bank details - loss of data due to system fault - loss of service of employee	Employees			Staff files kept in locked cupboard. Password protection on payroll information. All payroll undertaken in-house. Regular off site back up.		LOW	
<b>Loss of Revenue</b> - non payment - loss of booking - bank reconciliation	Council			Cancellation policy administered ie. payment required for bookings not cancelled. Reminders sent for unpaid invoices. All bad debts put to the Finance and Personnel Committee. Late payment penalty clause introduced by the Finance and Personnel Committee in September 2012. Bank reconciliation undertaken on receipt of bank statement.		LOW	
<b>Precept</b> Illegal expenditure Annual precept not the result of detailed consideration. Inadequate monitoring of performance				General Power of Competence obtained 2012 and renewed 2015 and 2018, 2021.. Clerk and Councillors informed of the parameters of the General Power of Competence. Precept considered at Finance and Personnel Committee before recommendation to Parish Council. Quarterly budget comparison sheets circulated to all Councillors and considered and Finance and Personnel Committee.		LOW	LC – General Power of Competence to be renewed 2024.
<b>Changes in legislation</b>				To continue to support NALC in its opposition to a 2% cap in precept increases. Cash flow reserves of 3-4 month net revenue expenditure maintained. Local Council Quality Award achieved September 2015 and again 4/11/2019		MEDIUM	

<p><b>Reserves</b> To ensure the level of reserves is neither too high or too low for the level of expenditure in the Council</p>			<p>4 months net revenue expenditure reserves agreed by F&amp;P 28/10/13 . This was reduced to 3 months net expenditure by F&amp;P 22/01/19 To be reviewed each year at the time of setting the precept.</p>	LOW	
<p><b>Accounting</b> Non compliant records Non compliance with internal audit Non compliance with statutory deadlines</p>			<p>Membership of NALC / ALCA ensures that we are kept up to date with compliance requirements and training opportunities. Ensure accounts and returns are submitted on time. Appoint internal auditor and examine all internal audit reports at Committee.</p>	LOW	
<p><b>Insurance</b> Public liability Employers' liability Fidelity guarantee Loss of revenue Personal accident Insurance will not cover living Christmas Tree or loss of metered water at Allotment site.</p>			<p>All items covered in insurance schedule. Insurance schedule reviewed annually by Finance and Personnel Committee. WAGS informed of the lack of cover for loss of metered water at Allotment Site and encouraged to check the meter regularly. 4/3/13.</p>	LOW	
<p><b>Working from home for a length of time during the pandemic</b></p>	Employees		<p>During lockdown it was deemed safer to keep the debit card at the home of the Finance Officer. Kept in a safe place in the home. Returned to the office after lockdown. Checked insurance situation in respect of keeping the debit card at home when required -2/11/20 – BHLB confirmed there is a £250,000 limit on the card and £350 limit on cash. The laptop falls within the £90,000 limit.</p>	LOW	

<p><b>Assessor's signature:</b></p> <p><b>Date:</b></p>	<p><b>Clerk's signature:</b></p> <p><b>Date:</b></p>
---	--

## WESTFIELD PARISH COUNCIL

### Annual Review of the Insurance Schedule 2023

The Insurance Schedule is available to view by arrangement. I would highlight the following points:

#### **(1) Sums insured**

I have checked the sums insured for each of the Council's premises against our fixed asset register and made adjustments accordingly.

#### **(2) Fidelity Guarantee**

As a minimum this figure should equate to half the year's precept plus cash balances in the bank. I calculate the Fidelity Guarantee therefore as **£584,482** (being £109,295 plus balances in the bank, which at 31<sup>st</sup> March 2022 were £475,187)

The Fidelity Guarantee was increased to a new limit of £750,000 on 1<sup>st</sup> April 2021.

#### **(3) Business Interruption and Loss of earnings**

The loss of earnings cover in the event of business interruption should be broken down into two elements (1) actual lost income eg from Trust grants, Allotments lease which equates to £1,801 in the 2023-24 budget. We are covered to the value of £4,500; and (2) unavoidable loss should we no longer be able to operate in our current manner. This is a set figure of £50,000 and would cover costs for 24 months if the office was suddenly no longer usable, for example finding new office premises, leasing computers etc.

#### **(4) Employers' Liability**

The limit of indemnity is £10 million.

#### **(5) Public Liability**

The limit of liability is £10 million.

#### **(6) Personal Accident**

Councillors and employees are covered for personal accident to the limit of £100,000 any one person. Volunteers, (currently 40) are covered under Public Liability and also Personal Accident cover. BANES cover the volunteer Snow Wardens for personal accident under their own policy.

#### **(7) Claims during the year**

April 2022 the birds nest swing at Norton Hill Recreation Ground was vandalised. A claim was put in for a new swing in the amount of £850 (net). The excess was £125 and therefore the remittance was £725.

#### **(8) Additions this year**

During 2022 we added the new laptop and computer equipment to the schedule to replace the old items. We also note that the following items should be added as soon as work/purchase is complete

- land at Waterside Valley (£20,000)
- Swings at Norton Hill (£23,312)
- Planter at Wesley Ave (£4,733)

### **(9) Third Party Insurance**

Organisations which occupy Parish Council land on a long-term basis are (1) Norwest Bowls, who have sent us a copy of their insurance schedule showing £5 million public liability and (2) Westfield Allotment and Garden Society, who have sent us a copy of their insurance schedule showing £5 million public liability.

#### **Other items to note**

Legionella is not covered as a risk unless regular risk assessments are carried out on all water systems. These are undertaken regularly.

Fidelity Guarantee covers misuse / theft of the debit card by an employee or member but not theft by a third party which would need to be taken up with the bank.

The ownerless green space in Waterford Park that is being maintained by the Parish Council and the two allotments sites are covered for Public Liability only. WAGS have their own insurance for the allotment sites.

Land at Waterside Valley is covered under public liability only because there are no assets on the land.

### **(10) Review of the insurance premium**

- The annual premium with Aviva in 2011 was £5,072.86.
- Following a review was reduced in 2012 to £4,427.25.
- In 2013/14 the premium was £4,024.84 due to further reductions of fixed assets and staff time.
- Following a tendering process, the Parish Council changed to Zurich with effect from 1<sup>st</sup> April 2014, with a premium of £2,515 and this went up to £2,625.83 in 2015 and up to £2808.70 in 2016.
- A new Long-Term Agreement (LTA), three-year contract, was accepted with Zurich in March 2017 with a current premium of £2725.84.  
A new Long-Term Agreement (LTA), three-year contract, was accepted with BHIB Councils Insurance in March 2020 with a current premium of £2429.60. In 2021 the premium was £2774.58 plus £103.66 for the increase in fidelity guarantee = £2878.24 (there was no extra charge for adding land at Waterside Valley). In 2022 the premium was £3,810. We queried the sharp increase and were told 'It looks like a claim of over £7,000 was settled as of August 2021. 'On review, any discounts that were allowed previously had been removed, hence the premium increase at renewal 2022'.

Lesley Close  
Parish Clerk

## Budget for the Coronation Celebration Sunday 7th May 12-3pm

	Company	Cost	Estimate or Confirmed	Notes
Marquees	Archers	2218.98	C	
Burgers / hog roast				Catering for 300
Ice creams	Dan's Ice-creams	600	C	Catering for 300 (£2 per ice cream/lolly)
Teas / soft drinks				
Hay bales	Jeremy Padfield	121.5	C	54 bales
Decorations		200	E	
Inflatables	Jolly Jumpers	705	C	2x inflatables, generator, 4x staff
Bath Play Project				
Licence				
Prizes for competitions		100	E	
Band				
Sound System				
First Aid	St Johns			
Marshalling				
Security		90	C	
<b>Total</b>		<b>4035.48</b>		

## **Emergency Procedure Note**

### **1. Purpose**

To set out the procedures in the event of an emergency on Westfield Parish Council land, buildings or equipment.

Depending on the emergency, if relevant, the first call should be to the emergency services 999. This procedure note sets out what to do in the case of imminent threat to life or buildings.

### **2. Procedures already in place**

(1) The Scheme of Delegation states:-

(Item 6) In the event of any matter arising which requires an urgent decision, the Parish Clerk shall consult the Chair and Vice Chair of the Council and also the Chair of the Finance and Personnel Committee if the matter involves expenditure not provided for in the annual budget. With the concurrence of those member(s) the Parish Clerk shall have delegated power to act on behalf of the Council in respect of the particular matter then under consideration. Full details of the circumstances justifying the urgency and of the action taken shall be submitted to the next available meeting of the Committee concerned or of the Council.

(2) The Financial Regulations state:-

(Item 4.5) In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,500. The Clerk shall report such action to the Chairman as soon as possible and to the council as soon as practicable thereafter.

### **3. Any other Procedures required**

If a Councillor is alerted to an emergency out of office hours, then the following organisations might be able to help.

**Bath and North East Somerset Council's website states:-**

- Fallen trees across pavements or roads
- Broken glass across pavements or roads
- Used syringes
- Road traffic collisions
- Unsafe buildings
- Flooding (see our [flooding page](#) for further details)

If any of these examples pose an immediate risk to your personal or public safety, please call us on **01225 39 40 41** and select **option 9** (our phone lines are open Monday to Thursday, 8.30am to 5pm, and Fridays, 8.30am to 4pm), or call **01225 47 74 77** (evenings, weekends and bank holidays).

**Western Power**

Emergency 0800 6783 105

**Bristol Water**

Phone: 0345 702 3797

Monday - Friday: 08:00 - 18:00 | Out of hours contact available in emergencies only

**British Gas**

Smell gas? Call 0800 111 999