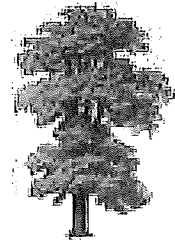


# Westfield Parish Council

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)



Established 2011

Chairman: Cllr P Wilkinson Parish Clerk: Ms L J Close FSLCC

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

16<sup>th</sup> May 2023

- TO: a) Members of the Finance & Personnel Committee:  
Cllrs Diana Cooper, Geoff Fuller (ex officio), Ron Hopkins, Paul Millard, Robin Moss, Pat Williams Phil Wilkinson (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 24<sup>th</sup> May 2023** at **10.00am** at The Oval Office, Cobblers Way, Westfield.

A handwritten signature in black ink, appearing to read 'LJ Close'.

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. Election of Chair
2. Election of Vice Chair
3. **Apologies for absence and to consider the reasons given** Committee to receive apologies for absence and, if appropriate, to resolve to approve the reasons given in accordance with the Local Government Act 1972 s85(1)
4. **Declarations of Interest and Dispensations**  
Members to declare any interests they may have in agenda items, in accordance with the requirements of the Council's Code of Conduct. The Committee may consider agreeing a dispensation, providing the request is put

in writing and the dispensation is allowed on the grounds set out in s.33 of the Localism Act 2011.

**5. Minutes**

To confirm and sign as a correct record the minutes of the Finance & Personnel meeting held on 19<sup>th</sup> April 2023 **(Pages 1-10)**

**6. To confirm the meeting day and time of this Committee for 2023/24**

**7. To confirm the membership of the Grants Sub Committee**

**8. To discuss the monthly accounts reports going forward (Page 11)**

**9. Monthly Accounts** To agree the monthly accounts in respect of the following for April 2023.

- Current Account – to revert to quarterly, as per report at item 8?
- Corporate Treasury Account – to revert to quarterly as per report at item 8?
- Business Savings Account (the interest rate at 1<sup>st</sup> May is 2.8%) – to revert to quarterly as per report at item 8?
- Debit card expenditure sheet since the last meeting **(Page 12)**
- Petty cash imprest sheet since the last meeting – **(Page 13)**

**10. 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. **(Pages 14)**

**11. 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 15)**

**12. Quarterly Budget Variation Report (Pages)**

As per Financial Regulation 4.8, to receive written explanations of the budget variations which are over 15% or £100 as at 31<sup>st</sup> March 2023. **(Pages 16-22)**

**13. Internal Audit Report**

For discussion and recommendation to Parish Council **(Pages 23-32)**

**14. Annual Governance and Accountability return 2022-23**

To agree to recommend to Council the assertions highlighted in the Annual Governance statement and the Accounting Statements for the year 2022-23 **(Pages 33-38)**

**15. Year end summary of accounts including Earmarked Reserves on page 12 of the report highlighting funds carried into Earmarked Reserves at the end of 2022/23 (Pages 39-50)**

To receive the year-end summary of income and expenditure and balance sheet statement of assets and liabilities for the year ending 31<sup>st</sup> March 2022.  
Reports for both the Parish Council and the two Trusts

16. **Notification of the dates of the period for the exercise of public rights** –as suggested by Audit - Monday 5 June ending on Friday 14 July 2023

**WESTFIELD PARISH COUNCIL**  
**Minutes of the Finance & Personnel Meeting**  
**held at The Oval Office on Wednesday 19<sup>th</sup> April 2023 at 10am**

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

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

In Attendance: Lesley Close, Parish Clerk

**122. Apologies for absence**

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

**123. Declarations of interest and dispensations**

Declarations of interest were received from

- Cllr Millard in respect of Item 13 WAGS Grant as a Committee member of WAGS
- Cllr Hopkins in respect of Item 10 Youth Connect South West as a Committee member of this organisation.

**124. Minutes**

**Resolved:** that the Minutes of the Finance & Personnel meeting held on 22<sup>nd</sup> February 2023 be agreed and signed as a correct record. (March meeting not quorate).

**125. Monthly Accounts**

**Resolved:**

- a) that the February and March bank reconciliation and monthly income and expenditure statements for the Current Account be agreed.
- c) that the February and March bank reconciliation and monthly income and expenditure statements for the Corporate Treasury account be agreed;
- d) that the February and March bank reconciliation and 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 – March and April) be agreed.
- f) that the petty cash reconciliation (Appendix 2) be agreed.

**126. 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 in April be agreed, and March payments agreed retrospectively (attached as Appendix 3), that the invoices and the BACS authorisation sheet be signed accordingly and that the BACS payments be made by two councillors via online banking.

**127. Schedule of payments due on a regular basis**

In accordance with item 5.6 of the Financial Regulations, an updated list of payments which arise on a regular basis as a result of a continuing contract, statutory duty or obligation was considered at the meeting.

**Resolved:** that the schedule of payments be agreed (attached as Appendix 4) and that the invoices and the BACS authorisation sheet be signed accordingly.  
That the BACS payments be made by two councillors via online banking.

The Clerk to check the spec in relation to litter picking and boules court maintenance at Norton Hill Recreation Ground and contact Greensward accordingly.

The Clerk to contact Land Registry to determine ownership of the pathway between Inner Elm Terrace and Wesley Ave in order to progress the proposal for physical barriers to slow down pit bikes.

**128. Bad Debt / Creditors Report**

**Resolved:** that the report be noted.

**129. Grant Payments from the Trusts**

**Resolved:** to note the grants from the Trusts: Norton Hill - £3,204.54  
Westhill - £188

**130. Insurance**

**Resolved:** to ratify the acceptance of the lowest quote from Zurich in the amount of £2,493.06 for a three-year long-term contract.

**131. Youth Connect South West**

**Resolved:** to ratify the signing of the contract in the amount of £11,372.25.

**132. New Office**

**Resolved:** to ratify the decision to go out to tender on the new office following the explanation relating to the air source heat pump by the Architect.

**133. Christmas Lights Contract**

**Resolved:** to propose to Parish Council the virement of £1,200, which is the predicted overspend due to price increases by Lamps and Tubes, from Ear marked reserve 330 Community Fund to Christmas Lights.

**134. WAGS Grant**

**Resolved:** to agree the request to defer the spending of the grant to WAGS until later in the year, providing it is spent for the purpose for which it was allocated.

**135. Quarterly bank reconciliation by a Councillor**

It was noted that this was undertaken by Cllr Jackson 3/4/23.

**136. Quarterly CIL and s.106 report**

The report was noted.

**137. IT**

Quotes were received in relation to Cyber Security for (1) Spam Filtering and (2) Router

**Resolved:** (1) to accept the quotes in the amount of £450 plus VAT (router) and £432.60 plus VAT (Barracuda Spam Filtering).  
(2) To note the increase in monthly IT support fees by 5% (we are on a 36-month contract which ends July 2024).  
(3) The Clerk to check spending against budget for IT given the spending and price increase above.

**138. Community Emergency Plan**

The Plan is being drafted by the Deputy Clerk and will come to Committee shortly.

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

**139. Staff Appraisals and Payscales/Increments**

**Resolved:** (1) that following the 6 months staff appraisal of the Admin Assistant, a spinal point increase is made from sp 7 to sp 8, backdated to 1/4/23.  
(2) that following the staff appraisal of the Deputy Clerk a spinal point increase is made, sp 13 to sp 14, backdated to 1/4/23.

The meeting closed at 11.25am.



## WESTFIELD PARISH COUNCIL DEBIT CARD SUMMARY

Report for F&amp;P April

SHEET

2023-24-1

| REF   | DATE      | SUPPLIER     | DETAILS                     | TOTAL          | FF            | Civic Expenses<br>4102/102 | Subscriptions<br>4023/1 | Parish<br>Environment<br>4224/202 | Flowers in<br>Public Places<br>4230/202 | N/H maintenance<br>4062/308 | W/H<br>Maintenance<br>4062/307 | Community<br>Projects<br>4232/202 | Hospitality<br>4131/101 | Coronation<br>Event 4227/202 |
|-------|-----------|--------------|-----------------------------|----------------|---------------|----------------------------|-------------------------|-----------------------------------|---|-----------------------------|--------------------------------|-----------------------------------|-------------------------|------------------------------|
| DC163 | 27/3/2023 | Workwear Exp | Hi Viz vests                | £93.72         |               |                            |                         |                                   |   |                             |                                |                                   |                         | £78.10                       |
| DC164 | 28/3/2023 | Amazon       | Crayons for Big Lunch       | £15.98         |               |                            |                         |                                   |   |                             |                                |                                   |                         | £13.32                       |
| DC165 | 29/3/2023 | LIDL         | Refreshments for APM        | £19.12         |               |                            |                         |                                   |   |                             |                                |                                   | £17.50                  |                              |
| DC166 | 5/4/2023  | Moneysoft    | Payroll software<br>licence | £93.60         | £78.00        |                            |                         |                                   |   |                             |                                |                                   |                         |                              |
|       |           |              | <b>TOTAL (NET)</b>          | <b>£95.50</b>  | <b>£78.00</b> | <b>£0.00</b>               | <b>£0.00</b>            | <b>£0.00</b>                      | <b>£0.00</b>                            | <b>£0.00</b>                | <b>£0.00</b>                   | <b>£0.00</b>                      | <b>£17.50</b>           | <b>£91.42</b>                |
|       |           |              | <b>VAT:</b>                 | <b>£17.22</b>  | <b>£15.60</b> |                            |                         |                                   |   |                             |                                |                                   | <b>£1.62</b>            | <b>18.28</b>                 |
|       |           |              | <b>TOTAL (Gros)</b>         | <b>£222.42</b> | <b>£93.60</b> | <b>£0.00</b>               | <b>£0.00</b>            | <b>£0.00</b>                      | <b>£0.00</b>                            | <b>£0.00</b>                | <b>£0.00</b>                   | <b>£0.00</b>                      | <b>£19.12</b>           | <b>£109.70</b>               |



Date: 05/04/2023  
Time: 16:06

Westfield Parish Council 2022-23  
Bank Reconciliation Statement as at 28/02/2023  
for Cashbook 4 - Petty Cash

Page 1  
User: DRK

| <u>Bank Statement Account Name (s)</u>    | <u>Statement Date</u> | <u>Page</u>                 | <u>Balances</u> |
|---|-----------------------|-----------------------------|-----------------|
| Petty cash                                | 31/03/2023            |                             | 72.71           |
|   |                       |                             | <u>72.71</u>    |
| <u>Unpresented Cheques (Minus)</u>        |                       | <u>Amount</u>               |                 |
|   |                       | 0.00                        |                 |
|   |                       |                             | <u>0.00</u>     |
|   |                       |                             | 72.71           |
| <u>Receipts not Banked/Cleared (Plus)</u> |                       |                             |                 |
|   |                       | 0.00                        |                 |
|   |                       |                             | <u>0.00</u>     |
|   |                       |                             | 72.71           |
|   |                       | Balance per Cash Book is :- | 72.71           |
|   |                       | Difference is :-            | 0.00            |







| Supplier                                     | Details                      | April     | May | June | July | August | Sept | October | Nov | Dec | January | February | March | TOTAL TO DATE |
|--|------------------------------|-----------|-----|------|------|--------|------|---------|-----|-----|---------|----------|-------|---------------|
| Avon Pension Fund (BACS monthly)             | Superannuation               | £1,043.87 |     |      |      |        |      |         |     |     |         |          |       | £1,043.87     |
| DCK - BACS monthly                           | Accounting support           | £237.85   |     |      |      |        |      |         |     |     |         |          |       | £237.85       |
| GPS Telecoms (DD monthly)                    | Telephone and broadband      | £71.32    |     |      |      |        |      |         |     |     |         |          |       | £71.32        |
| Greensward (BACS monthly)                    | Grounds maintenance          | £2,121.58 |     |      |      |        |      |         |     |     |         |          |       | £2,121.58     |
| HMRC (BACS monthly)                          | PAYE and NI                  | £553.84   |     |      |      |        |      |         |     |     |         |          |       | £553.84       |
| Oval Commercial (SO-£587.70) the rest BACS - | Office Rental                | £839.75   |     |      |      |        |      |         |     |     |         |          |       | £839.75       |
| Oval Commercial (BACS)                       | Use of Boardroom             | £50.00    |     |      |      |        |      |         |     |     |         |          |       | £50.00        |
| Net Salaries (and expenses) (BACS monthly)   | Office staff                 | £3,232.35 |     |      |      |        |      |         |     |     |         |          |       | £3,232.35     |
| Public Works Loans Board (DD - 6 monthly)    | Westhill Play Area           | £0.00     |     |      |      |        |      |         |     |     |         |          |       | £0.00         |
| Ricoh (BACS quarterly)                       | Photocopier                  | £0.00     |     |      |      |        |      |         |     |     |         |          |       | £0.00         |
| Southern Electric (DD - quarterly)           | NH Pavilion                  | £85.42    |     |      |      |        |      |         |     |     |         |          |       | £85.42        |
| Southern Electric (DD quarterly)             | Christmas Tree               | £0.00     |     |      |      |        |      |         |     |     |         |          |       | £0.00         |
| SoVision IT (BACS monthly)                   | IT Support                   | £169.20   |     |      |      |        |      |         |     |     |         |          |       | £169.20       |
| Total Gas & Power (DD - quarterly)           | NH Pavilion                  | £0.00     |     |      |      |        |      |         |     |     |         |          |       | £0.00         |
| Water2Business (DD six mnthly)               | AUTO-watering systems        | £0.00     |     |      |      |        |      |         |     |     |         |          |       | £0.00         |
| Water2Business (DD six mnthly)               | NH Pavilion 70215504         | £0.00     |     |      |      |        |      |         |     |     |         |          |       | £0.00         |
| Information Commissioners Officer (DD)       | Data Protection Fee (annual) | £0.00     |     |      |      |        |      |         |     |     |         |          |       | £0.00         |

## Overview of Reports to F&P

### 1. Background

The purpose of this report is to review the reports which go regularly to F&P and to suggest a new way forward.

### 2. Detail

Currently, each month the F&P Committee reviews

- (1) The payments made the **previous** month which have now been entered on the Omega system. These reports are broken down by bank account. So, there are three reports – one for the current account (Co-op), one for the treasury account (Co-op) and one for the savings account (Nationwide).
- (2) Payments made for the **current** month using the debit card and petty cash.
- (3) Payments to be made for the **current month** via direct debit and bacs.

### 3. Proposal

Last year we had DCK come in every month to input the paid invoices into the Omega system and run the reports outlined in item (1) above. Since January however, Tracey has kindly taken on the task of entering the invoices into the Omega system and DCK has been coming in each month to run the month end close down. With Tracey inputting the invoices, this has become a quick job for DCK because all they have to do is check the reconciliation, do any journals and print the reports.

I am thinking that it would make financial sense to ask DCK to come into the office to run the month end reports every quarter instead of every month. Tracey will continue to input the invoices to Omega each month, but we could save money by having DCK visit once a quarter instead of once a month.

This would mean that the reports going to F&P would be as follows

- (4) The payments made the **previous quarter** which have now been entered on the Omega system. These reports are broken down by bank account. So, there are three reports – one for the current account (Co-op), one for the treasury account (Co-op) and one for the savings account (Nationwide).
- (5) Payments made for the **current** month using the debit card and petty cash.
- (6) Payments to be made for the **current month** via direct debit and bacs.

### 4. Outcome

The outcome of this proposal is that the F&P Committee will continue to see and query all payments being made that month by looking at items (5) and (6) on the list above. It would simply mean that the translation of those items into the Omega system and the sight of the bank reconciliation would be quarterly instead of monthly.

WESTFIELD PARISH COUNCIL DEBIT CARD SUMMARY

Report for F&P May  
SHEET 2023-24 -2

| REF   | DATE      | SUPPLIER                  | DETAILS  | TOTAL            | postage<br>4022/1 | Civic Expenses<br>4102/102 | Stationary<br>4023/1 | Parish<br>Environment<br>4224/202 | Flowers in Public<br>Places<br>4230/202 | N/H maintenance<br>4062/308 | W/H Maintenance<br>4062/307 |
|-------|-----------|---------------------------|--|------------------|-------------------|----------------------------|----------------------|-----------------------------------|---|-----------------------------|-----------------------------|
| DC167 | 2/5/2023  | Amazon                    | Alcohol wipes for defib  | £2.99            |                   |                            |                      | £2.49                             |   |                             |                             |
| DC168 | 2/5/2023  | Southwest<br>Marquees Ltd | Balance of marquee hire for<br>Coronation event - as witnessed<br>by Cllr Pat Williams | £1,775.18        |                   |                            |                      |                                   |   |                             |                             |
| DC169 | 27/4/2023 | Viking Direct             | Stationary   | £60.66           |                   |                            | £50.55               |                                   |   |                             |                             |
| DC170 | 4/5/2023  | Tesco                     | Sundries for Coronation event  | £40.50           |                   |                            |                      |                                   |   |                             |                             |
|       |           |                           |  |                  |                   |                            |                      |                                   |   |                             |                             |
|       |           |                           |  |                  |                   |                            |                      |                                   |   |                             |                             |
|       |           |                           |  |                  |                   |                            |                      |                                   |   |                             |                             |
|       |           |                           | <b>TOTAL (NET)</b>   | £1,496.31        | £0.00             | £0.00                      | £50.55               | £2.49                             | £0.00                                   | £0.00                       | £0.00                       |
|       |           |                           | <b>VAT:</b>  | £388.02          |                   |                            | £10.11               | £0.50                             |   |                             |                             |
|       |           |                           | <b>TOTAL (Gros)</b>  | <b>£1,884.33</b> |                   |                            |                      |                                   |   |                             |                             |

*added since the agenda was circ*

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

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

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

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

WESTFIELD PARISH COUNCIL PETTY CASH

MONTH SHEET

May 2023-24-2

| IMPREST VALUE | DATE       | DETAILS                | TOTAL         | postage 4022/1 | printing & stationary 4023/1 | Travel and subsistence 4008/101 | Parish Environment 4224/202 | N/H maintenance 4062/308 | W/H Maintenance 4062/307 | Travel & Subsistence 4008/1 | Hospitality 4131/101 |
|---------------|------------|------------------------|---------------|----------------|------------------------------|---------------------------------|-----------------------------|--------------------------|--------------------------|-----------------------------|----------------------|
|               |            | Balance b/f            | £70.96        |                |                              |                                 |                             |                          |                          |                             |                      |
|               | 03/05/2023 | Padlock westhill       | £11.15        |                |                              |                                 |                             |                          | £9.29                    |                             |                      |
|               | 9/5/2023   | Tea and coffee         | £5.50         |                |                              |                                 |                             |                          |                          |                             | £4.58                |
|               | 10/05/2023 | Biscuits               | £2.50         |                |                              |                                 |                             |                          |                          |                             | £2.09                |
|               |            | <b>TOTAL (NET)</b>     | <b>£15.96</b> | <b>£0.00</b>   | <b>£0.00</b>                 | <b>£0.00</b>                    | <b>£0.00</b>                | <b>£0.00</b>             | <b>£9.29</b>             | <b>£0.00</b>                | <b>£6.67</b>         |
|               |            | <b>VAT:</b>            | <b>£3.19</b>  |                |                              |                                 |                             |                          | <b>£1.86</b>             |                             | <b>£1.33</b>         |
|               |            | <b>Ongoing balance</b> | <b>£51.81</b> |                |                              |                                 |                             |                          |                          |                             |                      |
|               |            | top-up required?       | £48.19        |                |                              |                                 |                             |                          |                          |                             |                      |
|               |            | New balance            | £100.00       |                |                              |                                 |                             |                          |                          |                             |                      |

previously reported  
added since agenda circulated

11/05/2023

Imprest Holder signature \_\_\_\_\_ Date \_\_\_\_\_  
 Counter signature \_\_\_\_\_ Date \_\_\_\_\_

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



Invoices for payment MAY

| Invoice Date | Supplier                           | Details                            | Nom code           | Payment No. | £ net            | VAT    | £ gross |
|--------------|------------------------------------|------------------------------------|--------------------|-------------|------------------|--------|---------|
| 30/04/2023   | SoVISION IT                        | Multi factor authorisation         | 4027/1             | 3064        | £225.00          | £45.00 | £270.00 |
| 28/04/2023   | RBS Rialtas                        | Annual licence for Omega           | 4058/1             | 3065        | £386.05          | £77.21 | £463.26 |
| 21/04/2023   | Tindle Newspapers West Country Ltd | Coronation ad and office tender ad | 4227/202; 4910/199 | 3066        | £253.00          | £50.60 | £303.60 |
| 20/04/2023   | Auditing Solutions                 | Internal Audit - last inst.        | 4057/1             | 3068        | £160.00          | £32.00 | £192.00 |
| 26/04/2023   | GreenSward Sports Consultancy      | Ad hoc maintenance                 | 4062/307 + 308     | 3069        | £125.00          | £25.00 | £150.00 |
| 30/04/2023   | Signefex Ltd                       | Boules banner                      | 4203/202           | 3071        | £89.00           | £17.80 | £106.80 |
| 08/05/2023   | Jesters Carnival Club              | Christmas lights stewarding        | 4223/202           | 3072        | £120.00          | £0.00  | £120.00 |
| 08/05/2023   | Jesters Carnival Club              | Coronation event stewarding        | 4227/202           | 3073        | £320.00          | £0.00  | £320.00 |
| 07/05/2023   | Peter Dayman-Johns                 | Coronation event entertainment     | 4227/202           | 3074        | £180.00          | £0.00  | £180.00 |
| 01/05/2023   | M Sustainability                   | SBEM calcs for Bdg Regs            | 4910/199           | 3075        | £237.50          | £0.00  | £237.50 |
| <b>TOTAL</b> |                                    |                                    |                    |             | <b>£2,343.16</b> |        |         |

Added since the agenda was distributed:

|              |  |  |  |  |              |  |  |
|--------------|--|--|--|--|--------------|--|--|
|              |  |  |  |  |              |  |  |
|              |  |  |  |  |              |  |  |
|              |  |  |  |  |              |  |  |
|              |  |  |  |  |              |  |  |
| <b>TOTAL</b> |  |  |  |  | <b>£0.00</b> |  |  |

This amount plus regular scheduled monthly payment

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

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               | £1,043.87        | £1,060.18        |              |              |              |              |              |              |              |              |              |              |
| DCK - BACS monthly                         | Accounting support           | £237.85          | £375.00          |              |              |              |              |              |              |              |              |              |              |
| GPS Telecoms (DD monthly)                  | Telephone and broadband      | £71.32           | £70.92           |              |              |              |              |              |              |              |              |              |              |
| Greensward (BACS monthly)                  | Grounds maintenance          | £2,121.58        | £2,121.58        |              |              |              |              |              |              |              |              |              |              |
| HMRC (BACS monthly)                        | PAYE and NI                  | £553.84          | £559.34          |              |              |              |              |              |              |              |              |              |              |
| Oval Commercial (SO-£587.70) the rest BACS | Office Rental                | £839.75          | £839.75          |              |              |              |              |              |              |              |              |              |              |
| Oval Commercial (BACS)                     | Use of Boardroom             | £50.00           | £56.00           |              |              |              |              |              |              |              |              |              |              |
| Net Salaries (and expenses) (BACS monthly) | Office staff                 | £3,232.35        | £3,288.04        |              |              |              |              |              |              |              |              |              |              |
| Public Works Loans Board (DD - 6 monthly)  | Westhill Play Area           | £0.00            | £0.00            |              |              |              |              |              |              |              |              |              |              |
| Ricoh (BACS quarterly)                     | Photocopier                  | £0.00            | £33.30           |              |              |              |              |              |              |              |              |              |              |
| Southern Electric (DD - quarterly)         | NH Pavilion                  | £85.42           | £0.00            |              |              |              |              |              |              |              |              |              |              |
| Southern Electric (DD quarterly)           | Christmas Tree               | £0.00            | £0.00            |              |              |              |              |              |              |              |              |              |              |
| SoVision IT (BACS monthly)                 | IT Support                   | £169.20          |                  |              |              |              |              |              |              |              |              |              |              |
| Total Gas & Power (DD - quarterly)         | NH Pavilion                  | £0.00            | £47.88           |              |              |              |              |              |              |              |              |              |              |
| Water2Business (DD six monthly)            | Auto-watering systems        | £0.00            | £0.00            |              |              |              |              |              |              |              |              |              |              |
| Water2Business (DD six monthly)            | NH Pavilion 70215504         | £0.00            | £0.00            |              |              |              |              |              |              |              |              |              |              |
| Information Commissioners Officer (DD)     | Data Protection Fee (annual) | £0.00            | £0.00            |              |              |              |              |              |              |              |              |              |              |
|  | <b>Monthly Total</b>         | <b>£8,405.18</b> | <b>£8,451.99</b> | <b>£0.00</b> | <b>£0.00</b> | <b>£0.00</b> | <b>£0.00</b> | <b>£0.00</b> | <b>£0.00</b> | <b>£0.00</b> | <b>£0.00</b> | <b>£0.00</b> | <b>£0.00</b> |

This amount plus one off payments

## 2022/23 Budget Variation update to 31<sup>st</sup> March 2023

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> March 2023.

### 1. Expenditure

#### 4001/1 Wages and Salaries

Overspent by £463 due to the pay rise during the year.

#### 4003/1 Superannuation

Overspent by £315. Adequate provision has been made in the 2023/24 budget.

#### 4002/1 Employer's NIC

Overspent by £973. 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 £420. 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 ended April 2023 and we have selected a lower tender from Zurich for 2023/24 (three-year agreement). Adequate provision is therefore made in the 2023/24 budget.

#### 4027/1 IT

This has gone over budget by £647. However, in the year we spent out on 'one-off' items such as new laptop, two new computers and the measures we need to meet cyber certification. Adequate provision has been made in the 2023/24 budget which should meet the final items required for cyber certification.

#### 4058/1 Accountancy Support

We have exceeded the budget by £2,787.

When the budget was created last year, we had not made the decision to use DCK for our monthly accounts. Therefore, we predicted that by March 2023, this budget heading will go over budget by £3,225 (this being the agreed £268.75 x 12). However, Tracey kindly agreed to take on the inputting of the invoices into the accounts software, hence a smaller overspend than expected.

#### 4059/1 Professional Fees

This has exceeded budget in the amount of £2350 due to the need for a report for building regs from M2 Civil and Structural Consulting Engineers and the Design Services for our new office.

#### 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.

4223/202 Christmas

Went over budget by £1,331. As reported at the last F&P meeting, it looks as if the 2023/24 budget will also go over budget due to a hike in contract costs by Lamps and Tubes.

4227/202 E&D Projects

This has gone over budget by £1,737. However, the Wesley Avenue planter was debited from this nominal code in the amount of £4,733 and the funds then taken from CIL. Therefore, this account came in under budget by £2,966.

4230/202 Flowers in Public Places

This has overspent by £1,197. We budgeted £5955 and spent £7,152. Of this, £5,630 went to Rob Wicke as the total contract for Flowers in Public Places 2022/23. The remaining £325 would normally be the cost of water in the automatic watering systems. However, the burst stopcock this year meant that water costs were a total of £558, with repairs to the stopcock totalling £80. The remaining £950.00 is the cost of the annual weight testing for the hanging basket brackets – this has been moved from health and safety to Flowers in Public Places as it is good to record this as an on-going cost of providing the flower display.

**2. Income**

1179/111 CIL Income

We have received £34,300 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. This is the payment of the Aviva insurance claim on damage to the basket swing at Norton Hill Rec.

1196/1 Interest received We budgeted £300 and have received £3,276. The difference is due to cautious budgeting last year.

Over all, in the year income was received in the amount of £54,719 over budget due to the unexpected CIL funding £34,300, the grant funding for the swings £15,000, bank interest £2,976. Our grant from the Trust grounds was slightly higher than expected due to more income raised through hire of the ground than expected, £1,942.

**3. General**

As you run your eye down the attached Budget Variation Report you will see that most expenditure items came in on or under budget.

Large items of expenditure such as the new swings at Norton Hill (4064/308) £24,163 were funded from £15,000 in grant and the rest from Ear Marked Reserves.

Expenditure for the new office (4901/199) £9,666, has been spent from CIL funding.

Waterside Valley capital expenditure (4930/199) £6,510 has come from CIL funding. The Committee receives a CIL funding income and expenditure report every quarter to monitor this spending.

Lesley Close  
3/5/23

|  | Actual<br>Current Mth | Actual Year<br>To Date | Current<br>Annual Bud | Variance<br>Annual Total | Committed<br>Expenditure | Funds<br>Available | % Spent       | Transfer<br>to/from EMR |
|--|-----------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| <u>1 Central Services</u>                    |                       |                        |                       |                          |                          |                    |               |                         |
| 1176 Precept Received                        | 0                     | 218,590                | 218,590               | 0                        |                          |                    | 100.0%        |                         |
| 1196 Interest Received                       | 741                   | 3,276                  | 300                   | (2,976)                  |                          |                    | 1092.1%       |                         |
| Central Services :- Income                   | <u>741</u>            | <u>221,866</u>         | <u>218,890</u>        | <u>(2,976)</u>           |                          |                    | <u>101.4%</u> | <u>0</u>                |
| 4001 Wages & Salaries                        | 3,802                 | 41,329                 | 40,866                | (463)                    | (463)                    |                    | 101.1%        |                         |
| 4002 Employer's NIC                          | 228                   | 2,815                  | 1,842                 | (973)                    | (973)                    |                    | 152.8%        |                         |
| 4003 Employer's Superannuation               | 830                   | 9,086                  | 8,771                 | (315)                    | (315)                    |                    | 103.6%        |                         |
| 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                            | 890                   | 10,132                 | 10,080                | (52)                     | (52)                     |                    | 100.5%        |                         |
| 4018 Health & Safety                         | 3                     | 300                    | 846                   | 546                      | 546                      |                    | 35.4%         |                         |
| 4021 Telephone & Fax                         | 137                   | 692                    | 1,000                 | 308                      | 308                      |                    | 69.2%         |                         |
| 4022 Postage                                 | 0                     | 15                     | 220                   | 205                      | 205                      |                    | 6.7%          |                         |
| 4023 Stationery Printing, Public'ns          | 201                   | 920                    | 500                   | (420)                    | (420)                    |                    | 184.0%        |                         |
| 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                     | 826                    | 747                   | (79)                     | (79)                     |                    | 110.6%        |                         |
| 4027 Information Technology                  | 438                   | 5,329                  | 4,682                 | (647)                    | (647)                    |                    | 113.8%        |                         |
| 4030 Recruitment                             | 0                     | 246                    | 384                   | 138                      | 138                      |                    | 64.1%         |                         |
| 4036 Furniture & Equipment                   | 0                     | 0                      | 250                   | 250                      | 250                      |                    | 0.0%          |                         |
| 4050 Bank Charges                            | 10                    | 115                    | 145                   | 30                       | 30                       |                    | 79.3%         |                         |
| 4056 Audit Fees - External                   | 630                   | 630                    | 800                   | 170                      | 170                      |                    | 78.8%         |                         |
| 4057 Audit Fees - Internal                   | 240                   | 280                    | 350                   | 70                       | 70                       |                    | 80.0%         |                         |
| 4058 Accountancy Support                     | 641                   | 3,247                  | 460                   | (2,787)                  | (2,787)                  |                    | 705.8%        |                         |
| 4059 Professional Fees                       | 0                     | 2,350                  | 0                     | (2,350)                  | (2,350)                  |                    | 0.0%          |                         |
| Central Services :- Indirect Expenditure     | <u>8,049</u>          | <u>82,962</u>          | <u>77,955</u>         | <u>(5,007)</u>           | <u>0</u>                 | <u>(5,007)</u>     | <u>106.4%</u> | <u>0</u>                |
| Net Income over Expenditure                  | <u>(7,308)</u>        | <u>138,905</u>         | <u>140,935</u>        | <u>2,030</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          | 18                    | 177                    | 680                   | 503                      | 503                      |                    | 26.1%         |                         |
| Democratic Process :- Indirect Expenditure   | <u>18</u>             | <u>177</u>             | <u>680</u>            | <u>503</u>               | <u>0</u>                 | <u>503</u>         | <u>26.1%</u>  | <u>0</u>                |
| Net Expenditure                              | <u>(18)</u>           | <u>(177)</u>           | <u>(680)</u>          | <u>(503)</u>             |                          |                    |               |                         |

## Detailed Income &amp; Expenditure by Budget Heading 24/04/2023

Month No: 12

## Cost Centre Report

|  | Actual<br>Current Mth | Actual Year<br>To Date | Current<br>Annual Bud | Variance<br>Annual Total | Committed<br>Expenditure | Funds<br>Available | % Spent | Transfer<br>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                              | 400                   | 5,600                  | 5,768                 | 168                      |                          | 168                | 97.1%   |                         |
| Civic Support :- Indirect Expenditure        | 400                   | 6,200                  | 7,080                 | 880                      | 0                        | 880                | 87.6%   | 0                       |
| Net Expenditure                              | (400)                 | (6,200)                | (7,080)               | (880)                    |                          |                    |         |                         |
| <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                              | 3,713                 | 34,300                 | 0                     | (34,300)                 |                          |                    | 0.0%    | 18,695                  |
| Capital and Projects :- Income               | 3,713                 | 50,025                 | 0                     | (50,025)                 |                          |                    |         | 33,695                  |
| 4901 Loan Interest                           | 0                     | 630                    | 631                   | 1                        |                          | 1                  | 99.9%   |                         |
| 4902 Loan Capital Repaid                     | 0                     | 6,743                  | 6,743                 | 0                        |                          | 0                  | 100.0%  |                         |
| 4910 CAP New Office                          | 3,920                 | 9,666                  | 0                     | (9,666)                  |                          | (9,666)            | 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                     | 0                      | 5,000                 | 5,000                    |                          | 5,000              | 0.0%    | 2,485                   |
| 4998 Tfr to Earmarked Reserves               | 37,408                | 67,995                 | 0                     | (67,995)                 |                          | (67,995)           | 0.0%    |                         |
| 4999 Tfr from Earmarked Reserves             | (7,905)               | (17,676)               | 0                     | 17,676                   |                          | 17,676             | 0.0%    |                         |
| Capital and Projects :- Indirect Expenditure | 33,423                | 73,868                 | 20,374                | (53,494)                 | 0                        | (53,494)           | 362.6%  | 3,985                   |
| Net Income over Expenditure                  | (29,710)              | (23,843)               | (20,374)              | 3,469                    |                          |                    |         |                         |
| 6000 plus Transfer from EMR                  | (3,985)               | 0                      |                       |                          |                          |                    |         |                         |
| 6001 less Transfer to EMR                    | (33,695)              | 0                      |                       |                          |                          |                    |         |                         |
| Movement to/(from) Gen Reserve               | 0                     | (23,843)               |                       |                          |                          |                    |         |                         |
| <u>202 Community Support</u>                 |                       |                        |                       |                          |                          |                    |         |                         |
| 4203 Grants                                  | 0                     | 10,874                 | 15,000                | 4,126                    |                          | 4,126              | 72.5%   |                         |
| 4223 Christmas                               | 306                   | 14,874                 | 13,543                | (1,331)                  |                          | (1,331)            | 109.8%  |                         |
| 4224 Parish Environment (Plants etc          | 13                    | 701                    | 2,250                 | 1,549                    |                          | 1,549              | 31.2%   |                         |
| 4225 Green space maintenance                 | 0                     | 1,308                  | 1,296                 | (12)                     |                          | (12)               | 100.9%  |                         |
| 4227 E & D Projects                          | (20)                  | 6,737                  | 5,000                 | (1,737)                  |                          | (1,737)            | 134.7%  |                         |
| 4230 Flowers in Public Places                | 1,565                 | 7,152                  | 5,955                 | (1,197)                  |                          | (1,197)            | 120.1%  |                         |
| 4231 De-fibrillator                          | 0                     | 1,648                  | 900                   | (748)                    |                          | (748)              | 183.1%  |                         |
| 4232 Community Projects                      | 0                     | 1,065                  | 2,481                 | 1,416                    |                          | 1,416              | 42.9%   |                         |
| 4237 Youth Provision                         | 3,116                 | 9,697                  | 11,663                | 1,966                    |                          | 1,966              | 83.1%   |                         |

## Detailed Income &amp; Expenditure by Budget Heading 24/04/2023

Month No: 12

## Cost Centre Report

|  | Actual<br>Current Mth | Actual Year<br>To Date | Current<br>Annual Bud | Variance<br>Annual Total | Committed<br>Expenditure | Funds<br>Available | % Spent       | Transfer<br>to/from EMR |
|--|-----------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 4241 St Nicholas Churchyard                                  | 0                     | 2,257                  | 2,259                 | 2                        |                          | 2                  | 99.9%         |                         |
| 4243 Waterside Valley  | 3,452                 | 3,452                  | 10,000                | 6,548                    |                          | 6,548              | 34.5%         |                         |
| 4999 Tfr from Earmarked Reserves                             | (135)                 | (135)                  | 0                     | 135                      |                          | 135                | 0.0%          |                         |
| <b>Community Support :- Indirect Expenditure</b>             | <b>8,297</b>          | <b>59,630</b>          | <b>70,347</b>         | <b>10,717</b>            | <b>0</b>                 | <b>10,717</b>      | <b>84.8%</b>  | <b>0</b>                |
| <b>Net Expenditure</b>                                       | <b>(8,297)</b>        | <b>(59,630)</b>        | <b>(70,347)</b>       | <b>(10,717)</b>          |                          |                    |               |                         |
| <b>303 Westfield Allotments</b>                              |                       |                        |                       |                          |                          |                    |               |                         |
| 1012 Income from WAGS  | 0                     | 100                    | 100                   | 0                        |                          |                    | 100.0%        |                         |
| <b>Westfield Allotments :- Income</b>                        | <b>0</b>              | <b>100</b>             | <b>100</b>            | <b>0</b>                 |                          |                    | <b>100.0%</b> | <b>0</b>                |
| 4039 Grounds maintenance                                     | 0                     | 0                      | 100                   | 100                      |                          | 100                | 0.0%          |                         |
| <b>Westfield Allotments :- Indirect Expenditure</b>          | <b>0</b>              | <b>0</b>               | <b>100</b>            | <b>100</b>               | <b>0</b>                 | <b>100</b>         | <b>0.0%</b>   | <b>0</b>                |
| <b>Net Income over Expenditure</b>                           | <b>0</b>              | <b>100</b>             | <b>0</b>              | <b>(100)</b>             |                          |                    |               |                         |
| <b>307 Westhill Recreation Ground</b>                        |                       |                        |                       |                          |                          |                    |               |                         |
| 1177 Grants Received   | 94                    | 94                     | 206                   | 112                      |                          |                    | 45.6%         |                         |
| <b>Westhill Recreation Ground :- Income</b>                  | <b>94</b>             | <b>94</b>              | <b>206</b>            | <b>112</b>               |                          |                    | <b>45.6%</b>  | <b>0</b>                |
| 4039 Grounds maintenance                                     | 1,061                 | 12,829                 | 11,376                | (1,453)                  |                          | (1,453)            | 112.8%        |                         |
| 4062 Ground Maintenance ad hoc                               | 0                     | 3,108                  | 5,000                 | 1,892                    |                          | 1,892              | 62.2%         |                         |
| 4065 Play area inspections                                   | 0                     | 154                    | 648                   | 494                      |                          | 494                | 23.8%         |                         |
| <b>Westhill Recreation Ground :- Indirect Expenditure</b>    | <b>1,061</b>          | <b>16,092</b>          | <b>17,024</b>         | <b>932</b>               | <b>0</b>                 | <b>932</b>         | <b>94.5%</b>  | <b>0</b>                |
| <b>Net Income over Expenditure</b>                           | <b>(967)</b>          | <b>(15,998)</b>        | <b>(16,818)</b>       | <b>(820)</b>             |                          |                    |               |                         |
| <b>308 Norton Hill Recreation Ground</b>                     |                       |                        |                       |                          |                          |                    |               |                         |
| 1177 Grants Received   | 3,205                 | 3,205                  | 1,375                 | (1,830)                  |                          |                    | 233.1%        |                         |
| <b>Norton Hill Recreation Ground :- Income</b>               | <b>3,205</b>          | <b>3,205</b>           | <b>1,375</b>          | <b>(1,830)</b>           |                          |                    | <b>233.1%</b> | <b>0</b>                |
| 4011 Rates Payable   | 0                     | 898                    | 925                   | 27                       |                          | 27                 | 97.1%         |                         |
| 4012 Water   | 0                     | 335                    | 620                   | 285                      |                          | 285                | 54.0%         |                         |
| 4014 Electricity   | 108                   | 452                    | 585                   | 133                      |                          | 133                | 77.3%         |                         |
| 4015 Gas/Heating Oil   | 0                     | 237                    | 358                   | 121                      |                          | 121                | 66.3%         |                         |
| 4039 Grounds maintenance                                     | 1,061                 | 13,013                 | 14,092                | 1,079                    |                          | 1,079              | 92.3%         |                         |
| 4062 Ground Maintenance ad hoc                               | 183                   | 11,026                 | 10,000                | (1,026)                  |                          | (1,026)            | 110.3%        |                         |
| 4063 CCTV  | 0                     | 85                     | 100                   | 15                       |                          | 15                 | 85.0%         |                         |
| 4064 Play equipment  | 0                     | 24,163                 | 0                     | (24,163)                 |                          | (24,163)           | 0.0%          |                         |
| 4065 Play area inspections                                   | 0                     | 154                    | 593                   | 439                      |                          | 439                | 26.0%         |                         |
| 4999 Tfr from Earmarked Reserves                             | (850)                 | (5,108)                | 0                     | 5,108                    |                          | 5,108              | 0.0%          |                         |
| <b>Norton Hill Recreation Ground :- Indirect Expenditure</b> | <b>502</b>            | <b>45,257</b>          | <b>27,273</b>         | <b>(17,984)</b>          | <b>0</b>                 | <b>(17,984)</b>    | <b>165.9%</b> | <b>0</b>                |
| <b>Net Income over Expenditure</b>                           | <b>2,703</b>          | <b>(42,052)</b>        | <b>(25,898)</b>       | <b>16,154</b>            |                          |                    |               |                         |
| 6000 plus Transfer from EMR                                  | (850)                 | 0                      |                       |                          |                          |                    |               |                         |
| <b>Movement to/(from) Gen Reserve</b>                        | <b>1,853</b>          | <b>(42,052)</b>        |                       |                          |                          |                    |               |                         |

## Detailed Income &amp; Expenditure by Budget Heading 24/04/2023

Month No: 12

## Cost Centre Report

|                                       | Actual<br>Current Mth | Actual Year<br>To Date | Current<br>Annual Bud | Variance<br>Annual Total | Committed<br>Expenditure | Funds<br>Available | % Spent | Transfer<br>to/from EMR |
|---------------------------------------|-----------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------|-------------------------|
| Grand Totals:- Income                 | 7,752                 | 275,290                | 220,571               | (54,719)                 |                          |                    | 124.8%  |                         |
| Expenditure                           | 51,748                | 286,472                | 223,120               | (63,352)                 | 0                        | (63,352)           | 128.4%  |                         |
| <b>Net Income over Expenditure</b>    | <u>(43,996)</u>       | <u>(11,182)</u>        | <u>(2,549)</u>        | <u>8,633</u>             |                          |                    |         |                         |
| plus Transfer from EMR                | (4,835)               | 0                      |                       |                          |                          |                    |         |                         |
| less Transfer to EMR                  | (33,695)              | 0                      |                       |                          |                          |                    |         |                         |
| <b>Movement to/(from) Gen Reserve</b> | <u>(15,137)</u>       | <u>(11,182)</u>        |                       |                          |                          |                    |         |                         |



## Earmarked Reserves

| Account                            | Opening Balance   | Net Transfers    | Closing Balance   |
|------------------------------------|-------------------|------------------|-------------------|
| 311 Trust Fund - Norton Hill       | 0.00              |                  | 0.00              |
| 312 Trust Fund - West Hill         | 0.00              |                  | 0.00              |
| 315 EMR Rolling Capital Fund       | 69,863.11         |                  | 69,863.11         |
| 320 EMR Tree Works                 | 0.00              |                  | 0.00              |
| 321 EMR Play Equipment (Loan)      | 0.00              |                  | 0.00              |
| 322 EMR Grants Unpaid              | 2,579.27          | -2,107.50        | 471.77            |
| 323 EMR Neighbourhood Plan         | 0.00              |                  | 0.00              |
| 324 EMR Training                   | 7,769.15          |                  | 7,769.15          |
| 325 EMR Legal Fees                 | 6,000.00          |                  | 6,000.00          |
| 326 EMR Elections                  | 5,538.00          |                  | 5,538.00          |
| 327 EMR E&D Projects               | 16,187.00         |                  | 16,187.00         |
| 328 EMR Grants Rec'd in Advance    | 0.00              |                  | 0.00              |
| 329 EMR Play Equipment             | 29,769.63         | 9,892.39         | 39,662.02         |
| 330 EMR Community Fund             | 14,112.83         |                  | 14,112.83         |
| 331 EMR Community Centre           | 86,962.00         |                  | 86,962.00         |
| 332 EMR CCTV                       | 4,017.00          |                  | 4,017.00          |
| 333 EMR Youth Provision            | 33,484.00         |                  | 33,484.00         |
| 334 EMR s106 - funds rec'd in adva | 4,779.00          |                  | 4,779.00          |
| 335 EMR Conferences & Travel       | 1,497.00          |                  | 1,497.00          |
| 336 EMR Street Scene Maintenance   | 2,947.65          |                  | 2,947.65          |
| 337 EMR Recruitment                | 539.00            |                  | 539.00            |
| 338 EMR CIL 2018-19 - to become 20 | 0.00              |                  | 0.00              |
| 339 EMR CIL 2019-20 - to become 20 | 0.00              |                  | 0.00              |
| 340 EMR CIL 2020-21                | 947.44            | -947.44          | 0.00              |
| 341 EMR CIL 2021-22                | 60,993.15         | -14,620.89       | 46,372.26         |
| 342 EMR CIL 2022-23                | 0.00              | 52,994.77        | 52,994.77         |
| 343 EMR NH Maintenance repairs     | 9,258.00          |                  | 9,258.00          |
| 344 EMR Salaries Contingency       | 1,252.00          |                  | 1,252.00          |
| 345 EMR Pit Path Lights            | 16,000.00         |                  | 16,000.00         |
| 346 EMR Nature Trail               | 4,120.00          |                  | 4,120.00          |
| 347 EMR Waterside Valley           | 22,480.00         | -10,135.00       | 12,345.00         |
| 348 EMR Waterside Valley - Fenced  | 0.00              | 10,000.00        | 10,000.00         |
| 451 Deferred Grants                | 0.00              |                  | 0.00              |
|                                    | <b>401,095.23</b> | <b>45,076.33</b> | <b>446,171.56</b> |

## **Westfield Parish Council**

*Internal Audit Report 2022-23 (Final update)*

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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 during our two visits to the Council on 23<sup>rd</sup> November 2022 and 20<sup>th</sup> April 2023, together with work at our offices both in advance of these visits and subsequently.

## **Internal Audit Approach**

In undertaking 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 this year, although one or two issues raised previously remain to be addressed: these are set out in the body of the following detailed report, in order that they are not overlooked, 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 provided in due course indicating the Council's intended approach to addressing them.

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

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

## Detailed Report

### Review of Accounting Arrangements & Bank Reconciliations

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

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. 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 Co-op current account cashbook to the supporting bank statements for five months (April, July and October 2022, plus January and March 2023);
- Checked and agreed the full year's transactions on the Co-op Corporate and Nationwide deposit accounts to the supporting bank statements;
- Verified the accuracy of bank reconciliations between the monthly cash books and the relevant bank statements on the Co-op current account at 30<sup>th</sup> April; 31<sup>st</sup> July and October 2022, plus 31<sup>st</sup> March 2023;
- Verified bank reconciliation detail on the Co-op and Nationwide deposit accounts at 31<sup>st</sup> October 2022 and March 2023' and
- Ensured the accurate disclosure of the combined bank and petty cash account year-end balances in the year's AGAR at Section 2, Box 8.

We are pleased to note that, in accordance with the adopted Financial Regulations (FRs Para 2.2 refers), a non-cheque signing councillor is subjecting reconciliations to periodic (at least once quarterly) independent scrutiny and sign-off. As indicated in our interim 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 recommendations

*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.*

- 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 and are in line with the latest NALC model documents: both have 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 take this opportunity to advise the Clerk and Council of a further recent revision to the Public Contract Regulations clarifying the value at which contracts must be published on the Government's Contract Finder website: the value is now clarified as £30,000 including VAT, which should now be identified accordingly in the Council's SOs and FRs.

We have reviewed the Council and standing committee meeting minutes reading those for the year 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. We are also pleased to note compliance with the requirement to advertise public accessibility to the Council's 2021-22 financial records for the requisite 30 working days.

### *Conclusions*

*We are pleased to record that no issues arise in this area warranting formal comment or recommendation this year. 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 with the Clerk 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.

We have selected a sample of 67 individual payments processed in the financial year to ensure 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 £142,270 and equating to 68% by value of non-pay related payments in the year.

We have checked and agreed detail of the final 2021-22 and 2022-23 quarterly HMRC VAT reclaims to the underlying detail in the Omega control account ensuring appropriate recovery with no issues arising, although the March 2023 quarter's reclaim had not been repaid at the time of this final review visit.

### *Conclusions*

*We are pleased to record that no issues have been identified in this area of our review process this year.*

## **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 a detailed Financial Risk Register, which has been reviewed and adopted by the

Council in February 2023. We have reviewed the resultant documents and consider them appropriate for the Council's present requirements.

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

### *Conclusions*

*We are pleased to record that no matters arise in this area currently: we shall continue to monitor the Council's approach to risk management at future reviews.*

## **Budgetary Control & Reserves**

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

We note that, following due deliberation, the Council approved and adopted a budget and precept for 2023-24 setting the latter at £225,148 at the February 2023 full Council meeting.

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

We have considered the appropriateness of the level of retained reserves at 31<sup>st</sup> March 2023 which have increased marginally to £497,193 (£464,017 at 31<sup>st</sup> March 2022), with Earmarked Reserves (EMRs) of £446,172 in place (£401,095 at the prior year-end). The residual General Reserve balance of £51,741 equates to approximately 3 months' revenue spending at the 2022-23 level and sits marginally within the generally accepted range of between three and twelve months such spending. We consider these balances appropriate to meet the Council's ongoing revenue spending commitments and development aspirations.

### *Conclusions*

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

## **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 review work is required in this area, especially as no variable income is generated "in-house" annually.

## Conclusions

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

## 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 their low volume to the date of our interim review visit, we examined each transaction to that date ensuring that an appropriate trade invoice or till receipt supported each payment and that, where applicable, any VAT expended had been identified for recovery through the quarterly reclaims submitted to HMRC.

Also, at our interim visit, we checked and agreed the physical cash holding to the underlying Omega “cashbook” with no issues identified.

### Conclusions and recommendation

*No significant matters arise in this area although, in line with best practice, we urge that the physical cash holding is formally checked and signed-off by an independent (of financial activities for the Council) councillor, ideally quarterly.*

*R3. Ideally, a councillor should undertake a periodic (half-yearly or quarterly) review of the physical petty cash holding agreeing it to the underlying financial control record.*

## Review of Staff Salaries

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

- Obtained a copy of the staff establishment detailing staff in post, their spinal point on the national pay scale and basic working hours, noting the appointment of a new Admin Assistant with effect from 1<sup>st</sup> November 2022, whose employment contract we have now examined to ensure that her salary is being paid accordingly;
- Noted Council’s agreement to apply the 2022-23 national pay agreement, which, together with arrears backdated to 1<sup>st</sup> April 2022, was implemented with the December 2022 payroll: we have checked and agreed the accuracy of each staff member’s updated salary payable from December 2022, together with the arrears of pay backdated to 1<sup>st</sup> April 2022;
- 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.*

## **Fixed Asset Registers**

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

We are pleased to note that a formal asset register is in place, which the Clerk has duly reviewed and updated during the financial year to take account of new additions and any disposals. We note that the detailed Statement of Accounts, as prepared by the Council's contract accountants (DCK Accounting) includes detail of individual assets under various standardised categories. In contrasting the year-end Statement of Accounts with the Clerk's asset register, we noted a variance which we drew to her attention during this final visit. On further inspection of her register, the inclusion of VAT on one new asset, acquired during 2022-23, accounted for the variance and the register has been amended accordingly.

### *Conclusions*

*Following corrective action by the Clerk to amend the overstated asset value in her asset register, no further issues have been identified warranting formal comment or recommendation.*

## **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 previously the Council's 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 two repayment instalments for the financial year by reference to the PWLB demand advices as part of our aforementioned review of expenditure with no issues arising. However, in examining the year-end residual loan liability (i.e., as at 31<sup>st</sup> March 2023), we noted that, in DCK Accounting's preparation of the detail for inclusion at Section 2, Box 10 of the 2022-23, they have recorded the value as £17,543. The year-end balance statement provided by the UK Debt Agency identifies the residual liability as £17,691.80, which value should be disclosed accordingly in the AGAR.

### *Conclusions and recommendation*

*We have drawn the Clerk's attention to the incorrect value of the year-end residual loan liability to be reported in the AGAR at Section 2, Box 10 and suggest that the error be pointed out to DCK Accounting so that they may update their record appropriately.*

- R4. *DCK Accounting should be advised of the erroneous value recorded on their year-end Accounts working papers, so that they may provide the Council with the correct value to be reported in the year's AGAR at Section 2, Box 10.*

## **Statement of Accounts and AGAR**

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

As a courtesy to the Council, we have reviewed the content of the DCK detailed Statement of Accounts by reference to the year-end Omega Trial Balance and their (DCKs) supporting working papers and are pleased to record that, apart from the aforementioned error in the recorded value of the residual loan liability balance at 31<sup>st</sup> March 2023, no other issues arise in this area.

### *Conclusions*

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

| Rec. No.  | Recommendation   | Response                                 |
|---|--|--|
| <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.  | DCK to bank recs for individual accounts |
| 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. | In hand .                                |
| <b>Petty Cash Account</b>   |  |  |
| R3  | Ideally, a councillor should undertake a periodic (half-yearly or quarterly) review of the physical petty cash holding agreeing it to the underlying financial control record.   | In hand .                                |
| <b>Investments and Loans</b>                                      |  |  |
| R4  | DCK Accounting should be advised of the erroneous value recorded on their year-end Accounts working papers, so that they may provide the Council with the correct value to be reported in the year's AGAR at Section 2, Box 10.  | Corrected by DCK .                       |

# Annual Governance and Accountability Return 2022/23 Form 3

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2023
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2022/23

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

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

## Publication Requirements

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

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

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

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

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

| Completion checklist – 'No' answers mean you may not have met requirements |  | Yes | No |
|--|--|-----|----|
| All sections   | Have all highlighted boxes have been completed?  |     |    |
|  | Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?                |     |    |
| Internal Audit Report  | Have all highlighted boxes been completed by the internal auditor and explanations provided?   |     |    |
| Section 1  | For any statement to which the response is 'no', has an explanation been published?  |     |    |
| Section 2  | Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?  |     |    |
|  | Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?   |     |    |
|  | Has an explanation of significant variations been published where required?  |     |    |
|  | Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?   |     |    |
|  | Has an explanation of any difference between Box 7 and Box 8 been provided?  |     |    |
| Sections 1 and 2   | Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested. |     |    |

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)**

# Annual Internal Audit Report 2022/23

Westfield Parish Council

www.westfieldparishcouncil.co.uk

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective   | Yes      | No*    | Not covered**      |
|--|----------|--------|--------------------|
| A. Appropriate accounting records have been properly kept throughout the financial year.   | ✓        |        |                    |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.  | ✓        |        |                    |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.  | ✓        |        |                    |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.   | ✓        |        |                    |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.  | ✓        |        |                    |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.   | ✓        |        |                    |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.  | ✓        |        |                    |
| H. Asset and investments registers were complete and accurate and properly maintained.   | ✓        |        |                    |
| I. Periodic bank account reconciliations were properly carried out during the year.  | ✓        |        |                    |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.   | ✓        |        |                    |
| K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")  |          |        | ✓                  |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.   | ✓        |        |                    |
| M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set). | ✓        |        |                    |
| N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).   | ✓        |        |                    |
| <b>O. (For local councils only)</b><br>Trust funds (including charitable) – The council met its responsibilities as a trustee.   | Yes<br>✓ | No<br> | Not applicable<br> |

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

Date(s) internal audit undertaken

23/11/2023 20/04/2023

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit

Date

20/04/2023

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

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

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

### WESTFIELD PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

|   | Agreed |     | 'Yes' means that this authority:   |  |
|---|--------|-----|--|--|
|   | Yes    | No* |  |  |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.  |        |     | <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>   |  |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.  |        |     | <i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>   |  |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. |        |     | <i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>   |  |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.   |        |     | <i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>   |  |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.  |        |     | <i>considered and documented the financial and other risks it faces and dealt with them properly.</i>  |  |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.  |        |     | <i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i> |  |
| 7. We took appropriate action on all matters raised in reports from internal and external audit.  |        |     | <i>responded to matters brought to its attention by internal and external audit.</i>   |  |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.                                  |        |     | <i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>   |  |
| 9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.                         | Yes    | No  | N/A  | <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> |

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:



and recorded as minute reference:



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

Chairman 

Clerk 

## Section 2 – Accounting Statements 2022/23 for

### WESTFIELD PARISH COUNCIL

|   | Year ending        |                    | Notes and guidance  |
|---|--------------------|--------------------|---|
|   | 31 March 2022<br>£ | 31 March 2023<br>£ |   |
| 1. Balances brought forward                                 | 488,850            | 464,017            | Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.  |
| 2. (+) Precept or Rates and Levies                          | 207,650            | 218,590            | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.   |
| 3. (+) Total other receipts                                 | 80,073             | 56,700             | Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.   |
| 4. (-) Staff costs  | -53,185            | -53,230            | Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments. |
| 5. (-) Loan interest/capital repayments                     | -7,373             | -7,373             | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).  |
| 6. (-) All other payments                                   | -251,998           | -180,791           | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).  |
| 7. (=) Balances carried forward                             | 464,017            | 497,913            | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).   |
| 8. Total value of cash and short term investments           | 460,755            | 496,407            | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>  |
| 9. Total fixed assets plus long term investments and assets | 712,608            | 738,616            | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.  |
| 10. Total borrowings  | 24,435             | 17,692             | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).  |

| For Local Councils Only                                    | Yes | No | N/A |   |
|--|-----|----|-----|---|
| 11a. Disclosure note re Trust funds (including charitable) | ✓   |    |     | The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets. |
| 11b. Disclosure note re Trust funds (including charitable) | ✓   |    |     | The figures in the accounting statements above do not include any Trust transactions.                         |

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

*[Signature]*

Date

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

*[Signature]*

as recorded in minute reference:

*[Signature]*

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

*[Signature]*



## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

WESTFIELD PARISH COUNCIL

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

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2022/23

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2022/23

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Westfield Parish Council

Unaudited Financial Statements

For the year ended 31 March 2023

Westfield Parish Council

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31 March 2023

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Westfield Parish Council

Council Information

31 March 2023

( Information current at 6th June 2023 )

**Chair**

Cllr G. Fuller

**Councillors**

Cllr B. Wallbridge (Vice Chair)

Cllr D. Cooper

Cllr J. Honess

Cllr R. Hopkins

Cllr E. Jackson

Cllr P. Millard

Cllr R. Moss

Cllr P. Wilkinson

Cllr P. Williams

**Clerk**

Ms L. Close FSLCC

**Auditors**

BDO LLP

Arcadia House

Maritime Walk

Ocean Village

Southampton

SO14 3TL

**Internal Auditors**

Auditing Solutions Ltd

Clackerbrook Farm

46 The Common

Bromham

Chippenham

Wiltshire

SN15 2JJ

Westfield Parish Council  
Statement of Accounting Policies

31 March 2023

#### Auditors

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

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

#### Accounting Convention

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

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

The accounts have been prepared under the historical cost convention.

#### Fixed Assets

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

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

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

#### Revenue Grants

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

#### Debtors and Creditors

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

#### Value Added Tax

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

#### External Loan Repayments

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

#### Reserves

Westfield Parish Council  
Statement of Accounting Policies  
31 March 2023

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

**Interest Income**

All interest receipts are credited initially to general funds.

**Pensions**

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

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

The next actuarial valuation was due at 31st March 2025 and any change in contribution rates as a result of that valuation will take effect from 1st April 2026.

Westfield Parish Council  
Income and Expenditure Account  
31 March 2023

|  | Notes | 2023<br>£ | 2022<br>£ |
|--|-------|-----------|-----------|
| <b>INCOME</b>                            |       |           |           |
| Precept on Unitary Authority             |       | 218,590   | 207,650   |
| Capital Grants and Donations             |       | 50,025    | 66,233    |
| Interest and Investment Income           | 1     | 3,276     | 361       |
| Leisure and Recreation                   |       | 3,299     | 13,379    |
| Allotments                               |       | 100       | 100       |
|  |       | 275,290   | 287,723   |
| <br><b>EXPENDITURE</b>                   |       |           |           |
| Establishment/General Administration     |       | 85,249    | 85,105    |
| S137 Expenditure                         |       | -         | -         |
| Capital Expenditure                      | 7     | 40,339    | 112,551   |
| Loan Interest and Capital Repayments     |       | 7,373     | 7,373     |
| Operational Expenditure:                 |       |           |           |
| Leisure and Recreation                   |       | 42,291    | 47,323    |
| Community Support                        |       | 59,765    | 52,983    |
| Civic and Democratic                     |       | 6,377     | 7,222     |
|  |       | 241,394   | 312,557   |
| <br><b>General Fund</b>                  |       |           |           |
| Balance at 01 April 2022                 |       | 62,922    | 63,333    |
| Add: Total Income                        |       | 275,290   | 287,723   |
|  |       | 338,212   | 351,056   |
| Deduct: Total Expenditure                |       | 241,394   | 312,557   |
|  |       | 96,818    | 38,499    |
| Transfer (to)/from Earmarked Reserves    | 12    | (45,077)  | 24,423    |
| General Reserve Balance at 31 March 2023 |       | 51,741    | 62,922    |

*The notes on pages 8 to 11 form part of these unaudited statements.*

Westfield Parish Council

Balance Sheet

31 March 2023

|  | Notes | 2023<br>£       | 2023<br>£      | 2022<br>£       |
|--|-------|-----------------|----------------|-----------------|
| <b>Current Assets</b>                        |       |                 |                |                 |
| Debtors and prepayments                      | 9     | 14,905          |                | 14,432          |
| Cash at bank and in hand                     |       | <u>496,407</u>  |                | <u>460,755</u>  |
|  |       | 511,312         |                | 475,187         |
| <b>Current Liabilities</b>                   |       |                 |                |                 |
| Creditors and income in advance              | 10    | <u>(13,399)</u> |                | <u>(11,170)</u> |
| <b>Net Current Assets</b>                    |       |                 | <u>497,913</u> | <u>464,017</u>  |
| <b>Total Assets Less Current Liabilities</b> |       |                 | 497,913        | 464,017         |
| <b>Total Assets Less Liabilities</b>         |       |                 | <u>497,913</u> | <u>464,017</u>  |
| <b>Capital and Reserves</b>                  |       |                 |                |                 |
| Earmarked Reserves                           | 12    |                 | 446,172        | 401,095         |
| General Reserve                              |       |                 | <u>51,741</u>  | <u>62,922</u>   |
|  |       |                 | <u>497,913</u> | <u>464,017</u>  |

Signed: .....  
Cllr G. Fuller  
Chair

.....  
Ms L. Close FSLCC  
Responsible Financial Officer

Date: .....

.....

---

*The notes on pages 8 to 11 form part of these unaudited statements.*



Westfield Parish Council

Notes to the Accounts

31 March 2023

**1 Interest and Investment Income**

|                                 | 2023         | 2022       |
|---------------------------------|--------------|------------|
|                                 | £            | £          |
| Interest Income - General Funds | 3,276        | 361        |
|                                 | <u>3,276</u> | <u>361</u> |

**2 Agency Work**

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

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

**3 Publicity**

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

|                         | 2023         | 2022         |
|-------------------------|--------------|--------------|
|                         | £            | £            |
| Recruitment Advertising | 246          | 384          |
| Other Advertising       | -            | 149          |
| Website                 | -            | 442          |
| Newsletter              | 5,600        | 5,995        |
|                         | <u>5,846</u> | <u>6,970</u> |

**4 General Power of Competence**

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

**5 Tenancies**

During the year the following tenancies were held:

**Council as landlord**

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

**Council as tenant**

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

Westfield Parish Council

Notes to the Accounts

31 March 2023

**6 Pensions**

For the year of account the council's contributions equal 22.00% of employees' pensionable pay, plus a lump sum of £0. These contributions will increase to 20.00%, plus a lump sum of £23,820, in future years, in order to provide adequately for future liabilities.

**7 Fixed Assets - Additions and Disposals**

|  | 2023          | 2022           |
|--|---------------|----------------|
|  | £             | £              |
|  | Cost          | Cost           |
| During the year the following assets were purchased: |               |                |
| Operational Land and Buildings                       | -             | 94,992         |
| Vehicles and Equipment                               | 40,542        | 17,559         |
| Infrastructure Assets                                | 4,733         | -              |
|  | <u>45,275</u> | <u>112,551</u> |

No assets were disposed of during the year.

**8 Fixed Assets**

|   | 2023           | 2022           |
|---|----------------|----------------|
|   | £              | £              |
|   | Value          | Value          |
| At 31 March the following assets were held: |                |                |
| <b><u>Freehold Land and Buildings</u></b>   |                |                |
| Norton Hill Pavilion                        | 136,385        | 136,385        |
| Norwest Bowls Club                          | 71,800         | 71,800         |
| Allotments - Larch Court                    | 96,792         | 1,800          |
| Land at Waterside Valley                    | -              | 94,992         |
|   | <u>304,977</u> | <u>304,977</u> |
| <b><u>Vehicles and Equipment</u></b>        |                |                |
| Office Furniture & Equipment                | 3,306          | 4,315          |
| Norton Hill Play Equipment                  | 62,949         | 40,665         |
| Westhill Play Equipment                     | 109,082        | 109,082        |
| West Hill Outdoor Gym Equipment             | 26,554         | 26,554         |
| Westhill Running Track                      | 69,583         | 69,583         |
| Norton Hill Security Lighting               | 573            | 573            |
| Allotment Site Maintenance Equipment        | 1,000          | 1,000          |
| Time Capsule                                | 1,761          | 1,761          |
| Christmas Lights                            | 4,035          | 4,035          |
| Snow Warden Equipment                       | 2,189          | 2,189          |
| Earthquake Rotatoller                       | 466            | 466            |
| Watering System For Hanging Baskets         | 20,027         | 20,027         |
|   | <u>301,525</u> | <u>280,250</u> |

Westfield Parish Council

Notes to the Accounts

31 March 2023

8 Fixed Assets (cont'd)

|  | 2023    | 2022    |
|--|---------|---------|
|  | £       | £       |
|  | Value   | Value   |
| <u>Infrastructure Assets</u>                       |         |         |
| Youth Shelter                                      | 2,250   | 2,250   |
| Litter and Dog Bins                                | 1,764   | 1,764   |
| Planters & Coal Trucks [2]                         | 6,889   | 2,156   |
| Signage (Trust Land)                               | 668     | 668     |
| Westfield Signage                                  | 2,523   | 2,523   |
| Westhill Recreation Ground Fencing                 | 10,739  | 10,739  |
| Christmas Tree Fencing                             | 1,339   | 1,339   |
| Flower Baskets & Basket Trees- Various Sites       | 10,018  | 10,018  |
| Allotments Fencing                                 | 3,500   | 3,500   |
| Norton Hill Play Area Fencing                      | 6,335   | 6,335   |
| Norton Hill - Pentangue Court                      | 2,150   | 2,150   |
| Norton Hill - Tennis Court Improvements            | 11,510  | 11,510  |
| Norton Hill - Basket Ball Court                    | 3,753   | 3,753   |
| Norton Hill CCTV System                            | 6,117   | 6,117   |
| Notice Boards At Several Locations                 | 2,670   | 2,670   |
| Upper Court/Norton Hill Recreation Ground Railings | 900     | 900     |
| Norwest Bowls - Fencing                            | 8,401   | 8,401   |
| Norton Hill Rec Fencing & Gate                     | 5,174   | 5,174   |
| Norton Hill Rec Ramp and Tennis Court fence        | 14,430  | 14,430  |
| Benches and Picnic Tables - various locations      | 18,932  | 18,932  |
| Heritage Walk Noticeboards + Waymaker Signs        | 3,055   | 3,055   |
|  | 123,117 | 118,384 |
| <u>Community Assets</u>                            |         |         |
| Recreation Ground - Norton Hill [in Trust]         | 1       | 1       |
| Recreation Ground - Westhill [in Trust]            | 1       | 1       |
| Allotments at Waterford Park - leasehold           | 1       | 1       |
| Community Public Access Defibrillators (6)         | 8,681   | 8,681   |
| Chain of Office                                    | 313     | 313     |
|  | 8,997   | 8,997   |
|  | 738,616 | 712,608 |

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

9 Debtors

|                         | 2023   | 2022   |
|-------------------------|--------|--------|
|                         | £      | £      |
| VAT Recoverable         | 11,633 | 8,111  |
| Prepayments             | 3,070  | 6,321  |
| Accrued Interest Income | 202    | -      |
|                         | 14,905 | 14,432 |
|                         | 14,905 | 14,432 |

Westfield Parish Council

Notes to the Accounts

31 March 2023

**10 Creditors and Accrued Expenses**

|                 | 2023          | 2022          |
|-----------------|---------------|---------------|
|                 | £             | £             |
| Trade Creditors | 8,027         | 9,154         |
| Accruals        | 5,372         | 2,016         |
|                 | <u>13,399</u> | <u>11,170</u> |

**11 Loans**

At the close of business on 31 March 2023 the following loans to the council were outstanding:

| Lender                  | Loan Period               | Amount<br>£ | Years<br>Remaining |
|-------------------------|---------------------------|-------------|--------------------|
| Public Works Loan Board | 15 Years from August 2010 | £17,692     | 2.5                |

**12 Earmarked Reserves**

|                           | Balance at<br>01/04/2022 | Contribution<br>to reserve | Contribution<br>from reserve | Balance at<br>31/03/2023 |
|---------------------------|--------------------------|----------------------------|------------------------------|--------------------------|
|                           | £                        | £                          | £                            | £                        |
| Capital Projects Reserves | 136,582                  | 52,995                     | (15,568)                     | 174,009                  |
| Asset Renewal Reserves    | -                        | -                          | -                            | -                        |
| Other Earmarked Reserves  | 264,513                  | 25,000                     | (17,350)                     | 272,163                  |
| Total Earmarked Reserves  | <u>401,095</u>           | <u>77,995</u>              | <u>(32,918)</u>              | <u>446,172</u>           |

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

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

The Other Earmarked Reserves at 31 March 2023 are set out in detail at Appendix A.

**13 Capital Commitments**

The council had no capital commitments at 31 March 2023 not otherwise provided for in these accounts.

**14 Contingent Liabilities**

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

Westfield Parish Council

Appendices

31 March 2023

Appendix A

Schedule of Earmarked Reserves

|                                  | <u>Balance at</u><br><u>01/04/2022</u><br>£ | <u>Contribution</u><br><u>to reserve</u><br>£ | <u>Contribution</u><br><u>from reserve</u><br>£ | <u>Balance at</u><br><u>31/03/2023</u><br>£ |
|----------------------------------|---|---|---|---|
| <u>Capital Projects Reserves</u> |   |   |   |   |
| Rolling Capital Fund             | 69,863                                      |   |   | 69,863                                      |
| S106 Funds                       | 4,779                                       |   |   | 4,779                                       |
| CIL 2020-21                      | 947   |   | (947)   | 0   |
| CIL 2021-22                      | 60,993                                      |   | (14,621)  | 46,372                                      |
| CIL 2022-23                      |   | 52,995  |   | 52,995                                      |
|                                  | <u>136,582</u>                              | <u>52,995</u>                                 | <u>(15,568)</u>                                 | <u>174,009</u>                              |
| <u>Asset Renewal Reserves</u>    |   |   |   |   |
| None                             | 0   |   |   | 0   |
|                                  | <u>0</u>                                    | <u>0</u>                                      | <u>0</u>  | <u>0</u>                                    |
| <u>Other Earmarked Reserves</u>  |   |   |   |   |
| Tree Works                       | 0   |   |   | 0   |
| Grants                           | 2,579                                       |   | (2,108)   | 472   |
| Neighbourhood Plan               | 0   |   |   | 0   |
| Training                         | 7,769                                       |   |   | 7,769                                       |
| Legal Fees                       | 6,000                                       |   |   | 6,000                                       |
| Elections                        | 5,538                                       |   |   | 5,538                                       |
| E & D Projects                   | 16,187                                      |   |   | 16,187                                      |
| Grants Received in Advance       | 0   |   |   | 0   |
| Play Equipment                   | 29,770                                      | 15,000  | (5,108)   | 39,662                                      |
| Community Fund (Restricted)      | 14,113                                      |   |   | 14,113                                      |
| Community Centre                 | 86,962                                      |   |   | 86,962                                      |
| CCTV                             | 4,017                                       |   |   | 4,017                                       |
| Youth Provision                  | 33,484                                      |   |   | 33,484                                      |
| Conferences & Travel             | 1,497                                       |   |   | 1,497                                       |
| Street Scene Maintenance         | 2,948                                       |   |   | 2,948                                       |
| Recruitment                      | 539   |   |   | 539   |
| Norton Hill Maintenance          | 9,258                                       |   |   | 9,258                                       |
| Salaries Contingency             | 1,252                                       |   |   | 1,252                                       |
| Pit Path Lights                  | 16,000                                      |   |   | 16,000                                      |
| Nature Trail                     | 4,120                                       |   |   | 4,120                                       |
| Waterside Valley                 | 22,480                                      |   | (10,135)  | 12,345                                      |
| Waterside Valley - Fenced        |   | 10,000  |   | 10,000                                      |
|                                  | <u>264,513</u>                              | <u>25,000</u>                                 | <u>(17,350)</u>                                 | <u>272,163</u>                              |
| <b>TOTAL EARMARKED RESERVES</b>  | <u><b>401,095</b></u>                       | <u><b>77,995</b></u>                          | <u><b>(32,918)</b></u>                          | <u><b>446,172</b></u>                       |

