

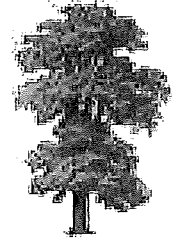
# Westfield Parish Council

The Oval Office, St Peter's Business Park

Westfield, BA3 3BX

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Established 2011

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

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

28<sup>th</sup> Nov 2023

TO: a) Members of the Finance & Personnel Committee:  
Cllrs Diana Cooper, Geoff Fuller (ex officio), Ron Hopkins, Paul  
Millard, Robin Moss (Chair), Pat Williams (Vice Chair), 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 13<sup>th</sup> December 2023 at 10.00am** at The Oval Office, Cobblers Way, Westfield.



Ms L J Close  
Parish Clerk

### Public Questions

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

## AGENDA

- 1. Apologies for absence and to consider the reasons given**  
Committee to receive apologies for absence and, if appropriate, to resolve to approve the reasons given in accordance with the Local Government Act 1972 s85(1)
- 2. Declarations of interest and dispensations**  
Members to declare any interests they may have in agenda items, in accordance with the requirements of the Council's Code of Conduct. The Committee may consider agreeing a dispensation, providing the request is put in writing and the dispensation is allowed on the grounds set out in s.33 of the Localism Act 2011.
- 3. Minutes**

To confirm and sign as a correct record the minutes of the Finance & Personnel meeting held on 22<sup>nd</sup> November 2023 (**Pages 1- 6**)

**4. Monthly Accounts**

To agree the accounts

- Current Account - **Oct / Nov (Pages 7-11)**
- Corporate Treasury Account - **Oct / Nov (Pages 12-16)**
- Business Savings Account - **Oct / Nov (Pages 17-21)**  
(the interest rate at 1<sup>st</sup> Nov 23 is 3.75%)
- Petty cash imprest sheet – (**Page 22**)
- Debit card expenditure sheet – (**Page 23**)

**5. Schedule of payments requiring authorisation**

As per item 5.2 of the Financial Regulations, a list of payments requiring authorisation is attached. Signing of invoices and BACS authorisation sheets to be completed upon approval of payments. (**Page 24**)

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

As per item 5.6 of the Financial Regulations, a list of payments which arise on a regular basis as a result of a continuing contract, statutory duty or obligation such as salaries, PAYE and NI, superannuation and regular maintenance, is attached. (**Page 25**)

**7. Internal Audit Report 2023/24 (interim 27/11/23) (Pages 26-34)**

**8. Revised budget items 2024/25 following Parish Council meeting 4/12/23 (Pages (35-36))**

To resolve that, under Section 100A(4) of the Local Government Act, 1972, the press and public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information falling within those paragraphs indicated in Part 1 of Schedule 12A of the Local Government Act 1972, as amended.

**9. Quotes**

# WESTFIELD PARISH COUNCIL

## Minutes of the Finance & Personnel Meeting

held at The Oval Office on Wednesday 22<sup>nd</sup> November 2023 at 10am

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

Absent: Cllrs Geoff Fuller (ex officio) and Paul Millard.

In Attendance: Tracey Stephens, Deputy Clerk

### 68. Apologies for absence

Apologies were received and accepted from Cllr Millard.

### 69. Declarations of interest and dispensations

There were no declarations of interest.

### 70. Minutes

**Resolved:** that the Minutes of the Finance & Personnel meeting held on 18<sup>th</sup> October 2023 be agreed and signed as a correct record.

### 71. Monthly Accounts

**Resolved:**

- a) that the bank reconciliation and monthly income and expenditure statements for the Current Account Oct/Nov to follow next month.
- b) that the bank reconciliation and monthly income and expenditure statements for the Corporate Treasury account Oct/Nov to follow next month.
- c) that the bank reconciliation and monthly income and expenditure statements for the Business Savings account Oct/Nov to follow next month.
- e) that the summary of debit card transactions since the last meeting (Appendix 1 – Nov) be agreed.
- f) that the petty cash reconciliation for Nov (Appendix 2) be agreed.

### 72. Schedule of payments requiring authorisation

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

**Resolved:** that the schedule of payments due in November be agreed, (attached as Appendix 3), that the invoices and the BACS authorisation sheet be signed accordingly and that the BACS payments be made by two councillors via online banking.

**73. 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.

**74. Budget 2024/25**

There were no questions regarding the draft budget.

**Resolved:** To recommend the draft budget to Parish Council.

**75. Standing Orders and Direct Debits**

**Resolved:** (1) To accept the report of the Clerk outlining standing orders and direct debits and changes to suppliers' details.  
(2) To approve the continued use of online banking and bacs.

**76. Trust Policy Review**

**Resolved:** (1) To agree the Trust Policy.

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.

**77. Quotes**

(1) **New Office** – this has now been shelved indefinitely.  
(2) **Scrub Clearance at Waterside Valley** – tenders to be opened next month.

**78. Training**

**Resolved:** To agree the online training for the ILCA qualification by the Admin Assistant in the amount of £120.

**79. Local Government Pay Agreement 2023**

**Resolved:** To adopt the NALC recommended pay awards wef 1/4/23.

The meeting closed at 10.16am.







6 APPENDIX 4 – Schedule of Regular Payments

Schedule of regular payments 2023-24														
(All amounts are NET)														
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	£1,060.18	£1,052.02	£1,127.92	£1,070.99	£1,070.99	£1,070.99	£1,070.99					£8,567.95
DCK - BACS monthly	Accounting support	£237.85	£375.00	£0.00	£306.00	£0.00	£306.00	£250.00	£0.00					£1,474.85
GPS Telecoms (DD monthly)	Telephone and broadband	£71.32	£70.92	£71.80	£89.37	£69.37	£74.46	£89.37	£69.37					£565.98
Greensward (BACS monthly)	Grounds maintenance	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.51	£2,121.58	£2,121.58	£2,121.58					£16,972.57
HMRC (BACS monthly)	PAYE and NI	£559.84	£559.84	£566.63	£688.46	£597.04	£596.84	£570.64	£590.44					£4,723.23
Oval Commercial (SO-£587.70) the rest BACS - monthly	Office Rental	£899.75	£899.75	£899.75	£899.75	£899.75	£899.75	£899.75	£899.75					£6,718.00
Oval Commercial (BACS)	Use of Boardroom	£50.00	£56.00	£70.00	£50.00	£50.00	£10.00	£50.00	£90.00					£426.00
Net Salaries (and expenses) (BACS monthly)	Office staff	£3,232.35	£3,288.04	£3,250.16	£3,423.16	£3,293.46	£3,293.66	£3,319.86	£3,300.06					£26,400.75
Public Works Loans Board (DD - 6 monthly)	Westhill Play Area	£0.00	£0.00	£0.00	£3,686.72	£0.00	£0.00	£0.00	£0.00					£3,686.72
Ricoh (BACS quarterly)	Photocopier	£0.00	£33.30	£254.00	£0.00	£140.10	£127.00	£0.00	£121.59					£675.99
Southern Electric (DD - quarterly). Eon Next.wef 1/11/23	NH Pavilion	£85.42	£0.00	£178.14	£0.00	£0.00	£113.57	£0.00	£105.27					£482.40
Southern Electric d/d annually	Xmas Lights on lampposts	£0.00	£0.00	£0.00	£0.00	£0.00	£384.01	£0.00	£0.00					£384.01
Southern Electric (DD quarterly)	Christmas Tree	£0.00	£0.00	£30.84	£0.00	£0.00	£37.57	£0.00	£0.00					£68.41
SoVision IT (BACS monthly)	IT Support	£169.20	£167.75	£167.75	£208.35	£208.35	£208.35	£208.35	£208.35					£1,546.45
Total Gas & Power (DD - quarterly) Eon Next.wef 1/11/23	NH Pavilion	£0.00	£47.88	£0.00	£0.00	£42.98	£0.00	£0.00	£0.00					£90.86
Water2Business (DD six mnthly)	Auto-watering systems: 2365915101 - Wesley Ave; 02- Coal Truck Jubilee Green-03- Jubilee.Green-04-Coal	£0.00	£0.00	£0.00	£0.00	£0.00	£227.16	£0.00	£0.00					£227.16
Water2Business (DD six mnthly)	NH Pavilion 70215504	£0.00	£0.00	£0.00	£0.00	£0.00	£222.94	£0.00	£0.00					£222.94
Youth Connect South West (Bacs quarterly)	Youth Work contract 1/4/23-31/3/25	£0.00	£2,843.06	£0.00	£0.00	£2,843.06	£0.00	£2,843.06	£0.00					£8,529.18
Information Commissioners Officer (DD)	Data Protection Fee (annual)	£0.00	£0.00	£0.00	£0.00	£40.00	£0.00	£0.00	£0.00					£40.00
<b>Monthly Total</b>		<b>£8,405.18</b>	<b>£11,462.80</b>	<b>£8,602.67</b>	<b>£12,521.31</b>	<b>£11,316.61</b>	<b>£9,633.88</b>	<b>£11,343.60</b>	<b>£8,517.40</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	



Bank Reconciliation Statement as at 30/11/2023  
for Cashbook 1 - Current Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Current Account	30/11/2023		13,627.80
			<u>13,627.80</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			13,627.80
<u>Unpresented Receipts (Plus)</u>			
30/11/2023 TFR		261.99	
			<u>261.99</u>
			13,889.79
		Balance per Cash Book is :-	13,889.79
		Difference is :-	0.00

Signatory 1:

Name ..... Signed ..... Date .....

Signatory 2:

Name ..... Signed ..... Date .....

## Receipts for Month 8

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	28,001.86					28,001.86	
	Banked 30/11/2023	261.99						
TFR	Nationwide Savings Account	261.99			204		261.99	To current account
Total Receipts for Month		261.99	0.00	0.00			261.99	
Cashbook Totals		<u>28,263.85</u>	<u>0.00</u>	<u>0.00</u>			<u>28,263.85</u>	

## Payments for Month 8

## Nominal Ledger

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
1/11/2023	Oval Commercial Investments Lt	2	587.70	587.70		501			316/3117/Oval Commercial Inves
1/11/2023	Co-op Bank	1	5.00			4050	1	5.00	Duplicate Statement Fee
7/11/2023	Lidl	4	33.31		0.57	4223	202	32.74	Mince pies, water, squash
8/11/2023	Aldi	5	103.46		17.24	4223	202	86.22	Mulled wines, chocs candy cane
8/11/2023	Amazon EU S.a.r.l.	6	161.40			4223	202	161.40	Christmas Lights
9/11/2023	Amazon EU S.a.r.l.	7	3.49		0.58	4018	1	2.91	Burn Kit
0/11/2023	Viking	8	84.89		14.15	4023	1	70.74	Stationery
4/11/2023	GPS Telecoms Limited	9	86.63	86.63		501			91122/3119/GPS Telecoms Limite
7/11/2023	Viking	10	71.93		11.99	4023	1	59.94	Lever Cutter
2/11/2023	Avon Local Councils Associatio	11	80.00	80.00		501			INV-22233/3123/Avon Local Coun
2/11/2023	Trophies of Radstock	12	25.00	25.00		501			3979/3129/Trophies of Radstock
2/11/2023	The Royal British Legion Poppy	13	120.00	120.00		501			TDG14/3131/The Royal British L
2/11/2023	A&L Couriers	14	400.00	400.00		501			19/3126/A&L Couriers
2/11/2023	Oval Commercial Investments Lt	15	528.00	528.00		501			317/3125/Oval Commercial Inves
2/11/2023	Sign Efex Ltd (formerly Frome	17	732.00	732.00		501			INV20102/3127/Sign Efex Ltd (f
2/11/2023	Ignyte Media Ltd	21	1,200.00	1,200.00		501			6837/3120/Ignyte Media Ltd
2/11/2023	RJP ELECTRICS, T/A AF DENNING	22	1,308.00	1,308.00		501			IV00741/3130/RJP ELECTRICS, T/
2/11/2023	GreenSward Sports Consultancy	23	2,779.90	2,779.90		501			SI-13043/3128/GreenSward Sport
2/11/2023	Ricoh UK Ltd	24	145.91	145.91		501			102351225/3115/Ricoh UK Ltd
2/11/2023	SoVision IT	25	500.04	500.04		501			245071/3132/SoVision IT
2/11/2023	Clear Insurance Management	26	370.25	370.25		501			527903031/3113/Clear Insurance
2/11/2023	November salaries	16	3,300.06			516		3,300.06	November salaries
2/11/2023	HMRC	17	590.44			515		590.44	HMRC
2/11/2023	Avon Pension Fund	20	1,070.99			517		1,070.99	Avon Pension Fund
3/11/2023	E-ON Energy Solutions Ltd	27	2.51	2.51		501			KI-8B072E1E/3118/E-ON Energy S
3/11/2023	Co-op Bank	28	5.00			4050	1	5.00	Duplicate Statement fee
4/11/2023	Total Gas & Power	29	44.16	44.16		501			Purchase Ledger Payment
9/11/2023	Screwfix	31	33.99		5.67	4062	308	28.32	Padlock
<b>Total Payments for Month</b>			<b>14,374.06</b>	<b>8,910.10</b>	<b>50.20</b>			<b>5,413.76</b>	
<b>Balance Carried Fwd</b>			<b>13,889.79</b>						
<b>Cashbook Totals</b>			<b>28,263.85</b>	<b>8,910.10</b>	<b>50.20</b>			<b>19,303.55</b>	

## Receipts for Month 7

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	25,168.95					25,168.95	
7	Banked 02/10/2023	112,574.00						
7	B&NES Council	112,574.00			1176	1	112,574.00	Precept
10	Banked 13/10/2023	6,196.96						
10	HMRC VAT Repay	6,196.96			105		6,196.96	HMRC VAT Repay
	Banked 31/10/2023	270.72						
TFR	Nationwide Savings Account	270.72			204		270.72	To Current Account
<b>Total Receipts for Month</b>		<b>119,041.68</b>	<b>0.00</b>	<b>0.00</b>			<b>119,041.68</b>	
<b>Cashbook Totals</b>		<b>144,210.63</b>	<b>0.00</b>	<b>0.00</b>			<b>144,210.63</b>	

## Payments for Month 7

## Nominal Ledger

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
2/10/2023	Co-op Bank	4	5.00			4050	1	5.00	Duplicate Statement Fee
2/10/2023	Water 2 Business (was BrisWate	1	39.48	39.48		501			4063683431/3071/Water 2 Busine
2/10/2023	Water 2 Business (was BrisWate	2	98.44	98.44		501			4063683422/3072/Water 2 Busine
2/10/2023	Water 2 Business (was BrisWate	3	222.94	222.94		501			4063690030/3069/Water 2 Busine
2/10/2023	Oval Commercial Investments Lt	5	587.70	587.70		501			Office rental Oct 23
2/10/2023	Thomsons Hardware	8	5.99		1.00	4062	307	4.99	Padlock for Gate
3/10/2023	GPS Telecoms Limited	9	88.13	88.13		501			Phone charges Sept 23
6/10/2023	Corporate Treasury Account	11	100,000.00			203		100,000.00	To Corporate Tresury Acc
7/10/2023	Longfellows Cafe	12	18.00			4131	101	18.00	Grant Meeting Sandwiches
8/10/2023	HMRC	18	570.64			515		570.64	HMRC
8/10/2023	Avon Pension Fund	20	1,070.99			517		1,070.99	Avon Pension Fund
8/10/2023	Colin Thompson & Sons Locksmit	13	36.00	36.00		501			8790/3091/Colin Thompson & Son
8/10/2023	The Royal British Legion Poppy	14	82.50	82.50		501			1453/3092/The Royal British Le
8/10/2023	Kelvin Hawkins Heating & Plumb	15	144.00	144.00		501			Gas boiler service NH Oct 23
8/10/2023	DCK Accounting Solutions Limit	16	300.00	300.00		501			Work on Omega 09/10/23 online
8/10/2023	Oval Commercial Investments Lt	17	480.00	480.00		501			Boardroom Sept 23
8/10/2023	G B Sport & Leisure UK Limited	19	980.22	980.22		501			13542/3090/G B Sport & Leisure
8/10/2023	GreenSward Sports Consultancy	21	2,545.90	2,545.90		501			SI- 12988/3094/GreenSward Sport
8/10/2023	Youth Connect SW Ltd	22	3,411.67	3,411.67		501			Year 1 Oct to Dec
8/10/2023	Harris & Harris Solicitors	23	2,103.60	2,103.60		501			150356/3093/Harris & Harris So
13/10/2023	Amazon EU S.a.r.l.	24	74.92		12.52	4223	202	21.66	Thermos Flask
						4223	202	40.74	Cups for Christmas Lights
14/10/2023	October Salaries	25/27	3,319.86			516		3,319.86	October Salaries
15/10/2023	Co-op Bank	28	5.00			4050	1	5.00	Duplicate Statement Fee
11/10/2023	Screwfix	29	17.79		2.97	4062	307	14.82	Padlock
<b>Total Payments for Month</b>			<b>116,208.77</b>	<b>11,120.58</b>	<b>16.49</b>			<b>105,071.70</b>	
<b>Balance Carried Fwd</b>			<b>28,001.86</b>						
<b>Cashbook Totals</b>			<b>144,210.63</b>	<b>11,120.58</b>	<b>16.49</b>			<b>133,073.56</b>	

Bank Reconciliation Statement as at 30/11/2023  
for Cashbook 2 - Corporate Treasury Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Corporate Treasury Account	30/11/2023		517,455.10
			<u>517,455.10</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			517,455.10
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			517,455.10
		<b>Balance per Cash Book is :-</b>	<b>517,455.10</b>
		<b>Difference is :-</b>	<b>0.00</b>

Signatory 1:

Name ..... Signed ..... Date .....

Signatory 2:

Name ..... Signed ..... Date .....

## Receipts for Month 8

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	516,836.79					516,836.79	
INT	Banked 03/11/2023	618.31						
INT	Corporate Treasury account int	618.31			1196	1	618.31	Corporate Treasury account int
Total Receipts for Month		618.31	0.00	0.00			618.31	
Cashbook Totals		<u>517,455.10</u>	<u>0.00</u>	<u>0.00</u>			<u>517,455.10</u>	

## Payments for Month 8

## Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
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0.00

Total Payments for Month			0.00	0.00	0.00			0.00	
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Balance Carried Fwd			517,455.10						
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Cashbook Totals			517,455.10	0.00	0.00			517,455.10	
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## Receipts for Month 7

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	416,271.55					416,271.55	
INT	Banked 05/10/2023	565.24						
INT	Corporate Treasury Interest	565.24			1196	1	565.24	Corporate Treasury Interest
	Banked 16/10/2023	100,000.00						
11	Current Account	100,000.00			201		100,000.00	To Corporate Tresury Acc
<b>Total Receipts for Month</b>		100,565.24	0.00	0.00			100,565.24	
<b>Cashbook Totals</b>		<u>516,836.79</u>	<u>0.00</u>	<u>0.00</u>			<u>516,836.79</u>	

## Payments for Month 7

## Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
			0.00						
	<b>Total Payments for Month</b>		0.00	0.00	0.00			0.00	
	<b>Balance Carried Fwd</b>		516,836.79						
	<b>Cashbook Totals</b>		516,836.79	0.00	0.00			516,836.79	

Bank Reconciliation Statement as at 30/11/2023  
for Cashbook 3 - Nationwide Savings Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Nationwide Savings Account	30/11/2023		85,000.03
			<u>85,000.03</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			85,000.03
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			85,000.03
		Balance per Cash Book is :-	85,000.03
		Difference is :-	0.00

Signatory 1:

Name ..... Signed ..... Date .....

Signatory 2:

Name ..... Signed ..... Date .....

## Receipts for Month 8

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	85,000.03					85,000.03	
INT	Banked 30/11/2023	261.99						
INT	Nationwide Bank	261.99			1196	1	261.99	Interest Received
<b>Total Receipts for Month</b>		261.99	0.00	0.00			261.99	
<b>Cashbook Totals</b>		<u>85,262.02</u>	<u>0.00</u>	<u>0.00</u>			<u>85,262.02</u>	

## Payments for Month 8

## Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
0/11/2023	Current Account	TFR	261.99				201	261.99	To current account
<b>Total Payments for Month</b>			261.99	0.00	0.00			261.99	
<b>Balance Carried Fwd</b>			85,000.03						
<b>Cashbook Totals</b>			85,262.02	0.00	0.00			85,262.02	

## Receipts for Month 7

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	85,000.03					85,000.03	
INT	Banked 31/10/2023	270.72						
INT	Nationwide Interest Received	270.72			1196	1	270.72	Nationwide Interest Received
<b>Total Receipts for Month</b>		<b>270.72</b>	<b>0.00</b>	<b>0.00</b>			<b>270.72</b>	
<b>Cashbook Totals</b>		<b>85,270.75</b>	<b>0.00</b>	<b>0.00</b>			<b>85,270.75</b>	

## Payments for Month 7

## Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
1/10/2023	Current Account	TFR	270.72				201	270.72	To Current Account
<b>Total Payments for Month</b>			270.72	0.00	0.00			270.72	
<b>Balance Carried Fwd</b>			85,000.03						
<b>Cashbook Totals</b>			<u>85,270.75</u>	0.00	0.00			<u>85,270.75</u>	









**Schedule of regular payments 2023-24**

(All amounts are NET)

Supplier	Details	April	May	June	July	August	Sept	October	Nov	Dec
Avon Pension Fund (BACS monthly)	Superannuation	£1,043.87	£1,060.18	£1,052.02	£1,127.92	£1,070.99	£1,070.99	£1,070.99	£1,070.99	£1,663.79
DCK - BACS monthly	Accounting support	£237.85	£375.00	£0.00	£306.00	£0.00	£306.00	£250.00	£0.00	
GPS Telecoms (DD monthly)	Telephone and broadband	£71.32	£70.92	£71.80	£69.37	£69.37	£74.46	£69.37	£69.37	£70.37
Greensward (BACS monthly)	Grounds maintenance	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.51	£2,121.58	£2,121.58	£2,121.58	
HMRC (BACS monthly)	PAYE and NI	£553.84	£559.34	£566.63	£688.46	£597.04	£596.84	£570.64	£590.44	£1,253.80
Oval Commercial (SO-£587.70) the rest BACS - monthly	Office Rental	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75
Oval Commercial (BACS)	Use of Boardroom	£50.00	£56.00	£70.00	£50.00	£50.00	£10.00	£50.00	£90.00	
Net Salaries (and expenses) (BACS monthly)	Office staff	£3,232.35	£3,288.04	£3,250.16	£3,423.16	£3,293.46	£3,293.66	£3,319.86	£3,300.06	£4,937.16
Public Works Loans Board (DD - 6 monthly)	Westhill Play Area	£0.00	£0.00	£0.00	£3,686.72	£0.00	£0.00	£0.00	£0.00	£0.00
Ricoh (BACS quarterly)	Photocopier	£0.00	£33.30	£254.00	£0.00	£140.10	£127.00	£0.00	£121.59	£0.00
Southern Electric (DD - quarterly). Eon Next wef 1/11/23	NH Pavilion	£85.42	£0.00	£178.14	£0.00	£0.00	£113.57	£0.00	£105.27	
Southern Electric d/d annually	Xmas Lights on lampposts	£0.00	£0.00	£0.00	£0.00	£0.00	£384.01	£0.00	£0.00	
Southern Electric (DD quarterly)	Christmas Tree	£0.00	£0.00	£30.84	£0.00	£0.00	£37.57	£0.00	£0.00	
SoVision IT (BACS monthly)	IT Support	£169.20	£167.75	£167.75	£208.35	£208.35	£208.35	£208.35	£208.35	
Total Gas & Power (DD - quarterly) Eon Next wef 1/11/23	NH Pavilion	£0.00	£47.88	£0.00	£0.00	£42.98	£0.00	£0.00	£0.00	£44.16
Water2Business (DD six mnthly)	Auto-watering systems 2365915101 - Wesley Ave; 02- Coal Truck Jubilee Green; 03- Jubilee Green; 04- Coal	£0.00	£0.00	£0.00	£0.00	£0.00	£227.16	£0.00	£0.00	£0.00
Water2Business (DD six mnthly)	NH Pavilion 70215504	£0.00	£0.00	£0.00	£0.00	£0.00	£222.94	£0.00	£0.00	£0.00
Youth Connect South West (Bacs quarterly)	Youth Work contract 1/4/23-31/3/25	£0.00	£2,843.06	£0.00	£0.00	£2,843.06	£0.00	£2,843.06	£0.00	£568.61
Information Commissioners Officer (DD)	Data Protection Fee (annual)	£0.00	£0.00	£0.00	£0.00	£40.00	£0.00	£0.00	£0.00	£0.00
	<b>Monthly Total</b>	<b>£8,405.18</b>	<b>£11,462.80</b>	<b>£8,602.67</b>	<b>£12,521.31</b>	<b>£11,316.61</b>	<b>£9,633.88</b>	<b>£11,343.60</b>	<b>£8,517.40</b>	<b>£9,377.64</b>

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

## **Westfield Parish Council**

*Internal Audit Report 2023-24 (Interim)*

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*Stuart J Pollard*

*Director  
Auditing Solutions Ltd*

## **Background and Scope**

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

This report sets out the work undertaken in relation to the 2023-24 financial year, both at our offices in advance of and during our interim visit to the Council, which took place on 4<sup>th</sup> December 2023: it will be updated following our final visit, the date of which has provisionally been agreed as 24<sup>th</sup> April 2024.

## **Internal Audit Approach**

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

## **Overall Conclusion**

We are pleased to record that no significant issues have been identified from the work undertaken to date this year that warrant formal comment or recommendation, other than the need to reiterate three of our 2022-23 final report recommendations: we have also made a suggestion to the Clerk, as detailed in the following report, in relation to the manner in which the contract accountants have recorded certain transactions in the Omega accounts for the year to date.

# Detailed Report

## Review of Accounting Arrangements & Bank Reconciliations

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

Two bank accounts are in operation for day-to-day transactions with the Co-op bank (Current and Treasury accounts) recorded in separate cashbooks. A third cashbook account is in place with Nationwide holding £85,000 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). We note that the contract accountants are now only attending and updating the records every two months with the result that only financial information to 30<sup>th</sup> September 2023 had been entered into the accounting software at the time of this interim review. Consequently, we have: -

- Ensured the accurate carry forward of the prior year closing balances as reported in the certified 2022-23 AGAR to the current year's accounting records;
- Ensured that a comprehensive, meaningful and appropriate nominal coding and cost centre structure is in place to facilitate effective budgetary monitoring and control;
- Checked and agreed transactions in the current account cashbook to the supporting Co-op Bank statements for three months (April, July and September 2023);
- Checked and agreed the year to 30<sup>th</sup> September 2023 transactions on the Co-op Treasury and Nationwide deposit accounts to the supporting bank statements; and
- Verified the reconciliations of the Co-op Current account between the cash books and the relevant bank statements at 30<sup>th</sup> April; 31<sup>st</sup> July and 30<sup>th</sup> September 2023, plus on the Co-op Treasury and Nationwide deposit accounts as at 30<sup>th</sup> September 2023.

We are pleased to note that, in accordance with the adopted Financial Regulations (FRs Para 2.2 refers), a non-signing councillor is subjecting reconciliations to periodic (at least once quarterly) independent scrutiny and sign-off. In last year's report we suggested 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 suggested that the first page of the month-end Omega Trial Balance is printed and also signed off as it provides confirmation of the month-end cashbook balances on each account as recorded in the Omega reconciliation statement.

In checking the cashbook transactions and month-end bank reconciliations for the year to date, we noted that, other than as at 30<sup>th</sup> September, the monthly transfer of earned interest from the Nationwide account to the Current account has been recorded in the current account cashbook as received in and transferred from the Nationwide account prior to the relevant month-end, although it does not appear on the Co-op Current account bank statements until the next month. However, the Current account bank reconciliations, other than as at 30<sup>th</sup> September 2023, do not reflect this transfer as an uncleared receipt in each month-end bank reconciliation with the incorrect cashbook balance consequently recorded. We have discussed this with the Clerk

asking that it be drawn to the attention of the contract accountants to ensure that in future the reconciliations reflect the true month-end Current account cashbook balance with the uncleared income transfer showing as an uncleared receipt in the Current account bank reconciliation. We do not consider that this warrants a formal recommendation but will ensure appropriate compliance for the remaining months of the year at our final review visit.

### *Conclusions and recommendation*

*We are pleased to record that no significant concerns have been identified in this review area with periodic bank reconciliations prepared and reviewed bearing evidence of councillor scrutiny and agreement. We shall undertake further work in this area at our final visit, including ensuring the accuracy of the year-end bank reconciliations and accurate disclosure of the combined cash and bank balances in the year-end AGAR.*

- R1. *The "Combined account bank reconciliation" (as found in the Management Accounts suite of Omega) should be printed off each month-end, rather than individual account reconciliations.*
- R2. *The councillor periodically checking the reconciliations should also be provided with a print of the relevant month-end Trial Balance (Page 1 only), which identifies the month-end cashbook balances and the supporting bank statements, all of which should be signed-off and dated when checking the reconciliations, thereby evidencing agreement of the relevant detail on the reconciliation statements.*

## **Review of Corporate Governance**

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

We are pleased to note that both the SOs and Financial Regulations (FRs) are reviewed periodically and are in line with the latest NALC model documents, having been re-adopted formally by the Council at the meeting held in May 2023. Both record a consistent value of £25,000 for formal tender action and the need to publicise potential contracts in excess of that value on the Government's Contract Finder website.

We have reviewed the Council and standing committee meeting minutes reading those to date in 2023-24 as posted on the Council's website and/ or 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 also note that the external auditors have signed-off the 2022-23 certificate highlighting one relatively minor error relating to posting of the Notice of Public Rights for the year that will need to be reflected appropriately in the 2023-24 AGAR Governance Statement as advised by the auditors.

### *Conclusions*

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

## **Review of Expenditure & VAT**

Our aim here is to ensure that: -

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

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

We have selected a test sample of 33 individual payments processed in the financial year to 30<sup>th</sup> November 2023 (mainly by reference to the Omega accounts information to 30<sup>th</sup> September, together with our review of the paid invoices file that includes payments to 30<sup>th</sup> November) for compliance with the above criteria. Our test sample includes all payments individually in excess of £1,500, plus a more random selection of every 20<sup>th</sup> payment totalling £96,050 and equating to 77% by value of non-pay related payments in the year to November 2023.

We have checked and agreed detail of the final 2022-23 and first 2023-24 quarterly VAT reclaims to the underlying detail in the Omega control account for the year ensuring appropriate recovery with no issues arising.

### *Conclusions*

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

## **Assessment and Management of Risk**

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



We noted last year that the Council has a comprehensive Risk Management Strategy in place, supplemented by detailed Financial Risk Assessments generated through the LCRS software, which was last reviewed, updated and adopted in February 2023.

We have examined the current year's insurance schedule with Zurich and consider that the level of cover in place is appropriate for the Council's present requirements with Employer's and Public Liability standing at £10 million and £12 million respectively and, Fidelity Guarantee cover at £1 million 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. We also take this opportunity to remind the Clerk and Council of the requirements of the Governance and Accountability Manual – The Practitioner's Guide, in relation to the need for the review and adoption of the risk registers at least once in each financial year.*

## **Budgetary Control & Reserves**

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

This interim visit occurred in advance of members' formal and final consideration / adoption of the budget and precept requirements for 2024-25, whilst noting that the Council is due to deliberate and agree the position at its meeting to be held later in the day of this interim visit: we will, consequently, review the outcome of those deliberations at our final visit.

We are also pleased to note that members are provided with detailed budget performance information based on the Omega accounting software during the course of the financial year and have reviewed the latest budget position, as at 30<sup>th</sup> September 2023, seeking and obtaining appropriate explanations for the few significant variances existing by reference to the Omega detailed transaction reports.

We also note that a number of individual earmarked reserves are in place totalling almost £450,000 currently.

### *Conclusions*

*No issues arise in this area currently: we shall undertake further work at our final review visit ensuring, as above, that the Council has formally approved its budgetary and precept requirements for 2024-25. We shall also examine the final year-end budget outturn seeking explanations for any significant variances that may arise and consider the appropriateness of the level of retained reserves (both in the General and Earmarked funds).*

## **Review of Income**

In examining the Council's sources of income, we aim to establish that robust procedures are in place to ensure that income due to the Council is identified and invoiced accordingly (where appropriate); that arrangements for the secure handling of any cash income are in place and that income due to the Council is recovered within a reasonable time span. The Council currently

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

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

### *Conclusions*

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

## **Petty Cash Account**

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

Due to the low volume of transactions to date this year we have examined each payment made in the year to 30<sup>th</sup> November 2023 ensuring that an appropriate trade invoice or till receipt supports each and that, where applicable, any VAT expended is identified for recovery through the quarterly reclaims submitted to HMRC.

We have also, at this visit, checked and agreed the physical cash holding to the supporting spreadsheet records being maintained with no issues identified.

### *Conclusions and recommendation*

*No significant matters arise in this area although, as indicated in our final 2022-23 report, 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 this review visit, we have: -

- Obtained detail of the staff in post currently, their spinal point on the national pay scale and basic working hours;
- Noted Council's agreement to implement the 2023-24 national pay agreement, which, together with arrears backdated to 1<sup>st</sup> April 2023, is being implemented with the December 2023 payroll;
- Checked the 3 staff members' salaries paid in November 2023 ensuring that the gross salaries paid were in line with the Clerk's establishment record;

- Checked the already prepared December 2023 payslips, similarly, ensuring that the gross salaries to be paid are in line with 2023-24 pay award together with calculated arrears payable backdated to 1<sup>st</sup> April 2023;
- Similarly checked the November and December 2023 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.*

## **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 transferred to the Co-op Current bank account each month.

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

### *Conclusions*

*No matters have been identified at this stage of our review requiring formal comment or recommendation. We shall undertake further work at our final review, checking the second half-yearly loan repayment and ensuring the accurate disclosure of the value of the outstanding loan liability as at 31<sup>st</sup> March 2024 in the year's AGAR.*

Rec. No.	Recommendation	Response
<b>Review of Accounting Arrangements and Bank Reconciliations</b>		
R1	The "Combined account bank reconciliation" (as found in the Management Accounts suite of Omega) should be printed off each month-end, rather than individual account reconciliations.	
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.	
<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.	

# Westfield Parish Council Proposed Budget 2024-25

DRAFT 1

CODE	ITEM	Current budget 2023-24	Actual at 6 months	Estimate to year end	Proposed 2024-25 budget
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## EXPENDITURE

<b>1 Central Services</b>					
4001	Wages & Salaries	46,535	23,221	46,442	51,836
4002	Employer's NIC	2,819	1,439	2,878	1,830
4003	Employer's Superannuation	10,238	5,109	10,218	11,404
4005	Training	500	554	654	500
4008	Travel & Subsistence	200	0	200	200
4011	Rates Payable	1,066	1,202	1,202	1,120
4012	delete this heading Water	50	0	0	0
4013	Rent Payable (office premises)	11,120	5,200	11,120	11,120
4014	delete this heading Electricity	760	0	0	0
4015	delete this heading Gas	465	0	0	0
4017	delete this heading Cleaning	1,445	0	0	0
4018	Health and Safety	871	0	871	897

4021	Telephone	1,000	365	1,000	1,030
4022	Postage	220	3	220	220
4023	Stationery, Printing & Publications	515	363	515	530
4024	Subscriptions	1,369	1,375	1,375	1,455
4025	Insurance	3,945	2,493	2,863	3,945
4026	Photocopying charges	770	554	1,108	1,141
4027	Information Technology	5,480	3,622	7,244	5,644
4030	Recruitment	384	0	0	0
4036	Furniture & Equipment	250	0	250	250
4050	Bank charges	145	55	145	145
4056	Audit Fees - External	825	0	825	825
4057	Audit Fees - Internal	360	-80	360	370
4058	Accountancy Support	935	970	2,448	2,950
6001	Trf to Earmarked Reserve	0	28,781	28,781	0
6000	Trf from Earmarked Reserve	0	0	0	0
NEW HEADING	Office move	0	0	0	5,000
	<b>Sub total</b>	<b>92,267</b>	<b>75,226</b>	<b>120,719</b>	<b>97,412</b>
<b>100 Corporate Management</b>					
4061	Pension deficit funding	2,287	0	0	0