

Westfield Parish Council

The Oval Office, St Peter's Business Park

Westfield, BA3 3BX

Phone: 01761 410669

Email: council@westfieldparishcouncil.co.uk

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



Established 2011

All Council Meetings are open to the Public and Press

25th May 2023

TO: All Members of Westfield Parish Council

Dear Councillor,

You are summoned to a Meeting of Westfield Parish Council, on **Monday 5th June 2023 at 7pm at the Oval Office Boardroom, Cobblers Way, Westfield.**



Ms L Close
Parish Clerk

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

AGENDA

1. **To receive the Declaration of Acceptance of Office of Chair**
2. **Co-options**
To co-opt to the two vacancies on the Parish Council
3. **Apologies for absence and to consider the reasons given**
Council to receive apologies for absence and, if appropriate, to resolve to approve the reasons given.
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 Parish Council may consider agreeing a dispensation, providing the request is put in writing and the dispensation is allowed on the grounds set out in s.33 of the Localism Act 2011.

5. **Minutes of the Parish Council meeting – 15th May 2023**
To confirm and sign as a correct record the minutes of the Parish Council Meeting. **(Pages 1-8)**
6. **Committee and Working Group reports**
To note the minutes of the Committees and Working Groups below:
 - **Environment and Development – 22nd May 2023 (Pages 9-12)**
 - **Finance and Personnel – 24th May 2023 (Pages 13-19)**
7. **Approval of any items over £5,000 and consideration of any virement**
8. **To receive the Internal Audit Report** as recommended by the Finance and Personnel Committee **(Pages 20-29)**
9. **Annual Governance and Accountability Return 2022/23**
To agree the assertions in the Annual Governance Statement as recommended by the Finance and Personnel Committee **(Page 33. The full AGAR is on pages 30-35)**
10. **To agree the Accounting Statements 2021/22** as recommended by the Finance and Personnel Committee **(Page 34. The full AGAR is on pages 30-35)**
11. **To agree the Year End Accounts** as recommended by the Finance and Personnel Committee **(Pages 36-47)**
12. **Purchase of land at Waterside Valley** – to agree the Chair and Vice Chair as signatories for the purchase of the land.
13. **Outside Bodies reports** – for reporting only
14. **Creating Community identity** – for reporting only
15. **Chairman's report** - for reporting only
16. **Bath and North East Somerset Councillors' reports** – for reporting only

Westfield Parish Council

WESTFIELD PARISH COUNCIL

Minutes of the Annual meeting of the Parish Council held at the Oval Office
Monday 15th May 2023 commencing at 7.00pm

Present: Chair: Cllr G Fuller, Chairing the meeting in the absence of Cllr Wilkinson

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

Attending: Lesley Close, Clerk; Tracey Stephens, Deputy Clerk

Absent: Cllr P Wilkinson and R Moss

- 1. To receive the declarations of acceptance of office from all Councillors or, if not then received, to resolve when this should be done.

The declarations of acceptance of office were received from all Councillors present.

Resolved: to receive the declarations of acceptance of office from Cllrs Wilkinson and Moss on or before the next meeting on 5th June 2023.

- 2. Election of Chair

Cllr Wilkinson had indicated prior to the meeting that he would be happy to be nominated as Chair. He was nominated by Cllr Jackson and seconded by Cllr Williams.

Resolved: By unanimous vote that Cllr Wilkinson be elected as Chair of Westfield Parish Council.

Councillors wanted to offer thanks and gratitude to Cllr Fuller for his time in office as Chairman over the years.

- 3. To receive the declarations of acceptance of office of the Chair of the Council

Resolved: As Cllr Wilkinson had offered apologies for this meeting, to receive his acceptance of office as Chair on or before the next meeting on 5th June 2023.

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

4. Election of Vice Chair

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

Resolved: by unanimous vote that Cllr Fuller be elected as Vice Chair of Westfield Parish Council.

5. Apologies for absence and to consider the reasons given

Apologies for absence were received and accepted from Cllrs Wilkinson and Moss.

6. Co-option to the Parish Council

There were no applications to consider for co-option to the Parish Council.

7. Declarations of interest and dispensations

There were no declarations of interest.

8. Minutes of the Parish Council meeting – 3rd April 2023

Resolved: the minutes of 3rd April 2023 were agreed and signed as a correct record.

9. Committee and Working Group reports

(a) Environment and Development Committee – 11th April 2023

Resolved: That the Minutes of the Environment and Development meeting held on 11th April 2023 be noted.

(b) Finance and Personnel Committee – 19th April 2023

Resolved: That the Minutes of the Finance and Personnel meeting held on 19th April 2023 be noted.

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

Resolved: to approve 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 4223/202 (recommended by F&P 19/4/23)

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

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

Resolved: That the Scheme of Delegation be agreed

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

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

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

13. Appointment of any new committees

Resolved: That no new committees would be formed.

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

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

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

Resolved: That the review of expenditure to BaNES be noted in the amount of Office Rates £2013.33 and grass cutting of ownerless land £1,438.69.

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

ALCA/NALC	Chair of the Council
Mardons Community Interest Organisation	Cllr Diana Cooper (Nominated 6/10/14)
Radstock Museum Society	Cllr Jackson (Nominated 15/05/2023)

Minutes are draft until agreed at the next meeting.

Signed Dated

Somer Valley Forum	Cllr Ron Hopkins (Nominated 6/2/17) and Cllr Paul Millard (Nominated 15/5/23)
The Big Local	No representative – however Cllr Hopkins would report back
Chamber of Commerce	No longer operating
BANES Flood Rep	Cllr Ron Hopkins (Nominated 1/6/15)
Healthwatch BaNES	No representative – the Clerk to check if this still operates
Parish Liaison	Cllr Ron Hopkins (Nominated 1/10/18) and Cllr James Honess (Nominated 13/5/19)
Future Priorities of Somer Valley	Cllr Hopkins advised that this is now part of the Somer Valley Forum.
Police Advisory Group	No representative – this meeting falls on the first Monday of the month, so clashes with Parish Council.

Cllr Cooper advised that the Chamber of Commerce was no longer in operation, but that she would investigate any replacement organisation and advise Council.

16.2. Request for a nominee to the Avon Pension Fund Committee

There was no nomination for this position.

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

Resolved: That the Fixed Asset list be agreed.

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

Resolved: That the annual review of the Insurance Schedule which took place on 18th January 2023 by the Finance and Personnel Committee be noted.

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

Resolved: That membership of ALCA/NALC, SLCC and ILCM be agreed, in the amount of £1019.15 for ALCA/NALC and £319 for SLCC

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

20. Annual review of policies and procedures

The following policies and procedures were reviewed:

20.1 Complaints procedure

Resolved: That the Complaints Procedure be agreed.

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

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

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

Resolved: That the Press/Media Policy be agreed.

20.4. Pensions Discretion Policy

Resolved: That the Pensions Discretions Policy be agreed.

20.5 Treasury Management Policy

Resolved: That the Treasury Management Policy be agreed.

20.6. Effectiveness of the Internal Control Environment

Resolved: That the Effectiveness of the Internal Control Environment as recommended by the Finance and Personnel committee be agreed

20.7 Child Protection Policy and Lost Children and Vulnerable Adults Policy

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

20.8 Equalities and Diversity Policy

Resolved: That the Equalities and Diversity Policy be agreed

20.9 Data Protection Policies

Resolved: That the Data Protection Policies be agreed

20.10 Training Policy and Statement of Intent

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

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

20.11 Social Media Policy

Resolved: That the Social Media Policy be agreed.

20.12 CCTV Policy

Resolved: That the CCTV Policy be agreed.

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

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

20.14 Grievance and Disciplinary Procedures

Resolved: That the Grievance and Disciplinary Procedures be agreed.

20.15 Councillors' and Employees' expenses

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

20.16 Annual Grant Awarding Policy

Resolved: That the Annual Grant Awarding Policy be agreed.

20.17 Retention of documents

Resolved: that the retention of documents schedule be noted

20.18 Health and Safety Policy

Resolved: that the Health and Safety policy be agreed

20.19 Trusts Policy

Resolved: that the Trusts policy be agreed

20.20 Code of Corporate Governance

Resolved: that the Code of Corporate Governance be agreed.

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

Resolved: That the Calendar of Meetings 2023 be agreed.

22. Annual review of the Bank mandate

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

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

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

23. To re-affirm the Parish Council’s eligibility to exercise the General Power of Competence (Financial Regulation 1.13)

Resolved: to confirm the Parish Council’s eligibility to exercise the General Power of Competence.

24. To confirm there are no conflicts of interest with individual councillors and External Auditors BDO LLP

There were no conflicts of interest.

25. Fixed Assets

Resolved: to agree the Fixed Assets list.

26. Signage to Westfield

The response from B&NES to the complaint raised by the Parish Council about the lack of directional signs to Westfield was discussed.

Resolved: to raise the issue to a Level 2 complaint. The Clerk to compose a letter to B&NES to include a request for a face-to-face meeting.

27. Waterside Valley – purchase of land reports

It was noted that in accordance with standing orders, the survey of this land and public consultation took place upon purchasing the adjacent land two years ago.

Resolved: to continue with the purchase of the land at Waterside Valley

28. Outside Bodies reports

Mardons - Cllr Cooper advised that they were still waiting to hear about the application for the lower floor to be an asset of community value. There had been no appeal against the decision to not allow the Change of Use of the building.

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

29. Creating Community Identity

Westfield in Bloom – Cllr Jackson gave an update on proceedings for Westfield in Bloom, with the judging being on 5th July and asked Councillors to forward her any photographs they may have to strengthen the application to It's Your Neighbourhood.

30. Chairman's report

Cllr Fuller thanked the officers for arranging the Big Lunch, which had received very good feedback, and the Councillors that helped out with the event on the day. He had received thanks from Marion Harrington for her invitation to open the event.

He said that he had thoroughly enjoyed his time as Chair and wished all the best to Cllr Wilkinson in his term of office.

31. Bath and North East Somerset Councillors' reports

Cllr Jackson had emailed her report:

- I am delighted to be back, and also to be working with you again. I am grateful for your support, but also it needs to be said, you are so committed and hard-working, and pick up so many matters before they even reach my inbox, it makes my job so much easier.
- Your vision for Westfield complements mine, and I hope we will be able to enhance the community greatly in the next four years, but unfortunately, we do not yet know what posts we will have under the new administration.
- Robin is back as well, and with our increased numbers, we are now the official 'opposition'. Robin, as group Leader, has negotiated the takeover from the Conservative Party as we (Labour) are now the largest opposition group. Unfortunately, we have lost senior councillors with expertise in health and adult social care matters, and planning.
- The casework keeps coming. It is very wrong to me that Cllrs Liz Hardman and Grant Johnson have been cut out of the BANES IT system because the Paulton election is delayed until 22 June (the last possible date available. Why?) and they are reduced to the Paulton parish council system.
- The first Full Council is on 25 May. Mrs Harrington will present the no. 82 bus petition, supported by Liz Hardman who will speak, while I am going to occupy the 'urgent matters' slot for councillors at the end of the meeting with my long-term strategy for saving the supported buses.

The meeting closed at 8:17pm

Minutes are draft until agreed at the next meeting.

Signed Dated

Minutes of the Environment and Development Committee Meeting held in the boardroom at the Oval Office, Cobblers Way, Westfield on 22nd May 2023 commencing at 7pm.

Present: Cllrs Diana Cooper (Chair), Geoff Fuller, Ron Hopkins, Eleanor Jackson, Paul Millard and Pat Williams

Also attending: Lesley Close, Parish Clerk

Absent: Cllr James Honess

1. Election of Chair

Cllr Fuller nominated Cllr Cooper, Cllr Williams seconded. The vote was unanimous.

Resolved: Cllr Cooper to be elected Chair of the Environment and Development Committee.

2. Election of Vice Chair

Cllr Cooper nominated Cllr Hopkins, Cllr Williams seconded. The vote was unanimous.

Resolved: Cllr Hopkins to be elected Vice Chair of the Environment and Development Committee.

3. Apologies for absence and to consider the reasons given

Apologies were received and accepted from Cllr Honess.

4. Declarations of interest and dispensation

There were no declarations of interest.

5. Minutes of the last meeting

Resolved: The minutes of the last meeting held on 11th May 2023 were agreed as a true record and signed by the Chair.

6. To Create the Neighbourhood Plan working group

Resolved: Cllrs Hopkins, Fuller, Millard and Jackson to be part of the Neighbourhood Plan Working Group.

7. Planning applications for consideration

There were no objections to the following:

Minutes subject to approval at the next meeting.

Signed **Dated**

23/01551/FUL	43 Westhill Gardens	Erection of 2 storey rear extension
--------------	---------------------	-------------------------------------

8. Planning Decisions

The planning decisions were noted.

9. Pathway from Wesley Avenue to Inner Elm Terrace

A photo of a gate used on a footpath in Paulton was shared and it was noted that B&NES had offered to install 'No Motorbikes' signage on the footpath. B&NES also advised that there was no funding available for a gate on the pathway.

Resolved: (1) to accept the 'No Motorbikes' signage from B&NES
 (2) the Clerk to write to the police inviting them to a meeting to discuss the feasibility of the gate and to discuss shared funding.

It was also noted here that there had been contact made from a parent whose children had been playing at Shakespeare Road and reprimanded by police. She felt that children should be made welcome at open spaces.

Resolved: to open a meeting between the police and parents/carers and invite Youth Connect to discuss young people and open spaces.

10. Recreation Ground – Norton Hill

New Office, Verbal update – There have been no applications from builders to undertake the work yet. The deadline is the end of the month. Councillors were asked to consider any building firm they may know that may be interested.

New trees – it was noted that the 'new' Silver Birch trees had yet to show any life. It was agreed that they should be given one more year as it can take that long for trees to establish.

11. Recreation Ground - Westhill

Westhill Club update – the Cub were preparing a Statement of Truth to be sent to Land Registry. Once that is complete and the land registered with Land Registry, the Parish Council will be in a position to set up the lease

Request for a fund-raising day from Jesters Carnival Club - Jesters Carnival Club had requested use of the field to set up a fund-raising event, including a car boot sale on the field around the end of July.

Resolved: to consent to an event on the field with the proviso that a car boot sale would be allowed subject to weather conditions and ground conditions.

Minutes subject to approval at the next meeting.

Signed Dated

Dogs off leads – an email had been received from a user of the track at Westhill complaining about dogs off leads being disruptive.

Resolved: to write back to the resident advising that it is difficult to manage this, but that we would put articles in the Journal and Warbler asking owners to be considerate.

Fencing at Ash Tree Court – a resident had contacted us to say that the fence at Ash Tree Court is constantly broken allowing vehicles onto the field. The fencing there had always been just strips of wire. It was noted that there had been instances of motorbikes on the field, but this hadn't happened for some time.

Resolved: the Clerk to get quotes for chain link fencing and bring it back to the next meeting.

12. Waterside Valley

Bridges, verbal update – we are waiting for quotes for the replacement bridge at the site.

13. Events

(1) **Coronation Big Lunch – 7th May 2023 – feedback** – the feedback on the event was very positive. A survey that had been undertaken on Survey Monkey was distributed and Councillors were pleased to see that people had responded.

(2) **Fun Day at Norton Hill – 1st September** - Dan's Ice Creams had now turned down the offer of having a Fun Day on Friday 1st September.

Resolved: To offer Dan's Ice Creams Saturday 2nd September as an alternative, advising him of a deadline for his response.

14. Mining Heritage

The new miner silhouette was noted and Councillors felt it was a pleasing addition to the area at Elm Tree Avenue. Keeping it spray painted was highlighted for next year's budget.

15. WESTLocal

Cllr Jackson did not have anything further to present at this meeting.

16. Impact of the Enterprise Zone in Westfield

Cllr Hopkins presented his thoughts on the effect that the new enterprise zone at Old Mills would have on Westfield. It was felt that it would be detrimental to Westfield and the industrial estate here.

Minutes subject to approval at the next meeting.

Signed **Dated**

Resolved: The Clerk to compose an objection to the enterprise zone and copy it to Midsomer Norton Town Council, Radstock Town Council and MP Jacob Rees-Mogg.

17. Allotments

Cllr Millard reported that Martin Bates was now the Chairman of WAGS.

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

18. Quotes

Bridges at Waterside Valley – Councillors were advised that one quote had been received.

Resolved: to get further quotes and return them to the next meeting.

The meeting closed at 8:10pm

Minutes subject to approval at the next meeting.

Signed Dated

WESTFIELD PARISH COUNCIL
Minutes of the Finance & Personnel Meeting
held at The Oval Office on Wednesday 24th May 2023 at 10am

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

Absent: Cllr Geoff Fuller (ex officio)

In Attendance: Lesley Close, Parish Clerk

1. Election of Chair

Cllr Robin Moss was proposed by Cllr Wilkinson, seconded by Cllr Cooper.

Resolved: that Cllr Moss be elected Chair of the Committee, unanimously.

2. Election of Vice Chair

Cllr Pat Williams was proposed by Cllr Wilkinson, seconded by Cllr Cooper.

Resolved: that Cllr Williams be elected Vice Chair of the Committee, unanimously.

3. Apologies for absence

Apologies were received from Cllr Geoff Fuller.

4. Declarations of interest and dispensations

In relation to a payment to Rob Wicke, a Declaration of Interest was received from Cllr Moss, as Director of the Big Local for Radstock and Westfield, of which Rob Wicke is an employee.

5. Minutes

Resolved: that the Minutes of the Finance & Personnel meeting held on 19th April 2023 be agreed and signed as a correct record.

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

Resolved: that the meeting continues on Wednesday mornings at 10am.

7. To confirm the membership of the Grants Sub Committee

Resolved: that the Grants Sub Committee comprises the Chair of the Parish Council Phil Wilkinson, Chair of F&P Robin Moss, Cllrs Cooper, Millard and Williams.

8. To discuss the monthly accounts reports going forward

Resolved: that pending the comments of the Auditor, the Omega reports be published monthly instead of quarterly, with the debit card payments, petty cash and upcoming direct debits and invoices continuing to be reported monthly.

9. Monthly Accounts

- Resolved:**
- a) that the bank reconciliation and monthly income and expenditure statements for the Current Account be considered every quarter, pending the comments of the auditor;
 - c) that the bank reconciliation and monthly income and expenditure statements for the Corporate Treasury account be considered every quarter, pending the comments of the auditor;
 - d) that the bank reconciliation and monthly income and expenditure statements for the Business Savings account be considered every quarter, pending the comments of the auditor;
 - e) that the summary of debit card transactions since the last meeting (Appendix 1 – May) be agreed.
 - f) that the petty cash reconciliation for May (Appendix 2) be agreed.

10. 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 May 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.

11. 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.

12. Quarterly Budget Variation Report

- Resolved:** that the report be noted.

13. Internal Audit Report

- Resolved:** that the report and comments be noted for recommendation to Parish Council. The Office staff were thanked for all their work.

14. Annual Governance and Accountability Return 2022/23

- Resolved:**
- (1) to recommend to Parish Council the assertions highlighted in the Annual Governance Statement;
 - (2) to recommend to Parish Council the Accounting Statements for the year 2022/23.

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**

Resolved: to note the report.

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

Resolved: to accept these as 5th June – 14th July inclusive.

The meeting closed at 10.20am.

APPENDIX 1 – Debit Card

Report for F&P May

SHEET 2023-24 -2

REF	DATE	SUPPLIER	DETAILS	TOTAL	postage 4022/1	Civic Expenses 4102/102	Stationary 4023/1	Parish Environment 4224/202	Flowers in Public Places 4062/308	N/H maintenance 4062/308	W/H Maintenance 4062/307	Coronation event 4227/202
DC167	2/5/2023	Amazon	Alcohol wipes for defib	£2.99				£2.49				
DC168	2/5/2023	Southwest Marquees Ltd	Balance of marquee hire for Coronation event - as witnessed by Cllr Pat Williams	£1,775.18			£50.55					£1,405.35
DC169	27/4/2023	Viking Direct	Stationary	£60.66								
DC170	4/5/2023	Tesco	Sundries for Coronation event	£40.50								£37.92
			TOTAL (NET)	£1,496.31	£0.00	£0.00	£50.55	£2.49	###	###	£0.00	£1,443.27
			VAT:	£388.02			£10.11	£0.50				£377.41
			TOTAL (Gros)	£1,884.33								

APPENDIX 3

Invoices for payment MAY

Invoice Date	Supplier	Details	Nom code	Payment No.	£ net	VAT	£ gross
30/04/2023	SoVISION IT	Multifactor 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
					TOTAL		£2,343.16
<i>Added since the agenda was distributed:</i>							
07/05/2023	Westfield Sports and Community Centre	Food and drink at Coronation event	4227/202	3077	£2,025.00	£0.00	£2,025.00
15/05/2023	The Fabulous Lunch Company Ltd	Cakes for Coronation event	4227/202	3078	£220.00	£0.00	£220.00
16/05/2023	J Padfield	Hay bales - Coronation event	4227/202	3079	£135.00	£0.00	£135.00
19/05/2023	TS Security Ltd	Security at Coronation event	4227/202	3080	£90.00	£18.00	£108.00
01/03/2023	Youth Connect South West Ltd	Youth provision Jan-March 2023	4237/202	3081	£2,660.54	£532.11	£3,192.65
18/05/2023	Youth Connect South West Ltd	Youth provision April-June 2023	4237/202	3082	£2,843.06	£568.61	£3,411.67
17/05/2023	Ignyle Limited	May Warbler	4212/102	3084	£1,000.00	£200.00	£1,200.00
					TOTAL		£10,292.32

APPENDIX 4 – Schedule of Regular Payments

Supplier	Details	April	May
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	£167.75
Total Gas & Power (DD - quarterly)	NH Pavilion	£0.00	£47.88
Water2Business (DD six monthly)	Auto-watering systems 2365915101 -	£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
Monthly Total		£8,405.18	£8,619.74



Westfield Parish Council

Internal Audit Report 2022-23 (Final update)

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background and Scope

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

This report sets out the work undertaken in relation to the 2022-23 financial year during our two visits to the Council on 23rd November 2022 and 20th 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 30th April; 31st July and October 2022, plus 31st March 2023;
- Verified bank reconciliation detail on the Co-op and Nationwide deposit accounts at 31st 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 3rd 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 20th 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 31st March 2023 which have increased marginally to £497,193 (£464,017 at 31st 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 1st 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 1st 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 1st 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 1st April 2018 requiring all councils with combined cash / bank balances in excess of £100,000 to develop an appropriate Investment Policy / Strategy (this previously only applied to councils with funds in excess of £500,000). We 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 31st 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 31st 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
Review of Accounting Arrangements and Bank Reconciliations		
	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 do 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 .
Petty Cash Account		
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 .
Investments and Loans		
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 the dates set for the period for the exercise of public rights, 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 31 March 2023 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? NB: 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 or from 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).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No	Not applicable

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

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

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

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 £	31 March 2023 £	
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 – To agree with bank reconciliation.
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

Date

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

as recorded in minute reference:

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

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 CouncilTable of Contents31 March 2023

	Page
Table of Contents.....	2
Council Information.....	3
Statement of Accounting Policies.....	4
Income and Expenditure Account.....	6
Balance Sheet.....	7
Notes to the Accounts.....	8
1 Interest and Investment Income.....	8
2 Agency Work.....	8
3 Publicity.....	8
4 General Power of Competence.....	8
5 Tenancies.....	9
6 Pensions.....	9
7 Fixed Assets - Additions and Disposals.....	9
8 Fixed Assets.....	10
8 Fixed Assets (cont'd).....	10
9 Debtors.....	11
10 Creditors and Accrued Expenses.....	11
11 Loans.....	11
12 Earmarked Reserves.....	11
13 Capital Commitments.....	11
14 Contingent Liabilities.....	12
Appendices.....	

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 £	2022 £
INCOME			
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
		<u>275,290</u>	<u>287,723</u>
EXPENDITURE			
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:		42,291	47,323
Leisure and Recreation		59,765	52,983
Community Support		6,377	7,222
Civic and Democratic			
		<u>241,394</u>	<u>312,557</u>
General Fund			
Balance at 01 April 2022		62,922	63,333
Add: Total Income		275,290	287,723
		<u>338,212</u>	<u>351,056</u>
Deduct: Total Expenditure		241,394	312,557
		<u>96,818</u>	<u>38,499</u>
Transfer (to)/from Barmarked Reserves	12	(45,077)	24,423
General Reserve Balance at 31 March 2023		<u>51,741</u>	<u>62,922</u>

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

Westfield Parish CouncilBalance Sheet31 March 2023

	Notes	2023 £	2023 £	2022 £
Current Assets				
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
Current Liabilities				
Creditors and income in advance	10	<u>(13,399)</u>		<u>(11,170)</u>
Net Current Assets			497,913	464,017
Total Assets Less Current Liabilities			497,913	464,017
Total Assets Less Liabilities			<u>497,913</u>	<u>464,017</u>
Capital and Reserves				
Earmarked Reserves	12		446,172	401,095
General Reserve			51,741	62,922
			<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 CouncilNotes to the Accounts31 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. £	Repairing / Non-Repairing
Norwest Bowls Club	Bowling Green and Club House	£1,032	Repairing

Council as tenant

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

Westfield Parish CouncilNotes to the Accounts31 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:

Freehold Land and Buildings

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>

Vehicles and Equipment

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 CouncilNotes to the Accounts31 March 2023

8 Fixed Assets (cont'd)

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

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	-
	<u>14,905</u>	<u>14,432</u>

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
	13,399	11,170

11 Loans

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

Lender	Loan Period	Amount £	Years Remaining
Public Works Loan Board	15 Years from August 2010	£17,692	2.5

12 Earmarked Reserves

	Balance at 01/04/2022	Contribution to reserve	Contribution from reserve	Balance at 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	401,095	77,995	(32,918)	446,172

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 CouncilAppendices31 March 2023Appendix ASchedule of Earmarked Reserves

	<u>Balance at</u> <u>01/04/2022</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2023</u>
	£	£	£	£
<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>
TOTAL EARMARKED RESERVES	<u>401,095</u>	<u>77,995</u>	<u>(32,918)</u>	<u>446,172</u>