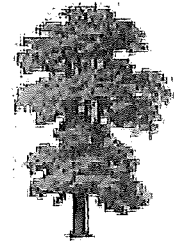


# Westfield Parish Council

The Oval Office, St Peter's Business Park  
Westfield, BA3 3BX  
Phone: 01761 410669  
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Chairman: Cllr G Fuller Parish Clerk: Ms L Close FSLCC



Established 2011

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

23<sup>rd</sup> May 2024

TO: All Members of Westfield Parish Council

Dear Councillor,

You are summoned to a Meeting of Westfield Parish Council, on **Monday 3<sup>rd</sup> June 2024 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. **Resignation**  
To note the resignation of Cllr James Honess from 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 – 7<sup>th</sup> May 2024**

To confirm and sign as a correct record the minutes of the Annual Parish Council Meeting. **(Pages 1-7)**

**6. Committee and Working Group reports**

To note the minutes of the Committees and Working Groups below:

- **Environment and Development – 13<sup>th</sup> May (Pages 8-11)**
- **Finance and Personnel – 22<sup>nd</sup> May 2024 (Pages 12-16)**

**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 17-26)**

**9. Annual Governance and Accountability Return 2023/24**

To agree the assertions in the Annual Governance Statement as recommended by the Finance and Personnel Committee **(Pages 30-31)**. **The full AGAR is on pages 27-33)**

**10. To agree the Accounting Statements 2023/24** as recommended by the Finance and Personnel Committee **(Page 32)**. **The full AGAR is on pages 27-33)**

**11. To agree the Year End Accounts 2023/24** as recommended by the Finance and Personnel Committee **(Pages 34-45)**

**12. Bleed Kits in Westfield (Cllr Moss)**

**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

Minutes of the Annual meeting of the Parish Council held at the Oval Office  
Monday 7<sup>th</sup> May 2024 commencing at 7.00pm

- Present:** Chair: Cllr G Fuller, Chairing the meeting in the absence of Cllr Wilkinson  
Cllrs: D Cooper, J Cradock, R Hopkins, E Jackson, P Millard, R Moss and K Biggs
- Attending:** Tracey Stephens, Deputy Clerk and Caitlin Brown, Admin Assistant
- Absent:** Cllr P Wilkinson, J Honess and P Williams

### 1. Election of Chair

Cllr Wilkinson was nominated as Chair by Cllr Hopkins and seconded by Cllr Cooper.

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

### 2. 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 3<sup>rd</sup> June 2024.

### 3. Election of Vice Chair

Cllr Fuller was nominated by Cllr Moss and seconded by Cllr Jackson.

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

### 4. Apologies for absence and to consider the reasons given

Apologies for absence were received and accepted from Cllrs Wilkinson, Honess and Williams.

Minutes are draft until agreed at the next meeting.

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

Westfield Parish Council

5. **Declarations of interest and dispensations**

There were no declarations of interest.

6. **To confirm and sign the minutes of the Parish Council meeting – 2<sup>nd</sup> April 2024 and to receive the Annual Parish meeting 27<sup>th</sup> March 2024**

- Resolved:** (1) the minutes of the meeting on 2<sup>nd</sup> April were agreed and signed as a correct record.  
(2) to amend the Annual Parish meeting minutes 27<sup>th</sup> March 2024 - Cllr Jackson pronoun to 'her'  
(3) to amend the Annual Parish meeting minutes 27<sup>th</sup> March 2024 - 'Sussex' to 'Somerset' in Cllr Jacksons report

7. **Committee and Working Group reports**

(a) **Environment and Development Committee – 8<sup>th</sup> April 2024**

**Resolved:** That the Minutes of the Environment and Development meeting held on 8<sup>th</sup> April 2024 be noted.

(b) **Finance and Personnel Committee – 17<sup>th</sup> April 2024**

**Resolved:** That the Minutes of the Finance and Personnel meeting held on 17<sup>th</sup> April 2024 be noted.

8. **Approval of any items over £5000 and consideration of any virement**

There were no items to consider

9. **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

10. **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:

<b>Finance and Personnel</b>	<b>Environment and Development</b>
Cllr D Cooper	Cllr K Biggs
Cllr G Fuller (ex officio)	Cllr J Cradock
Cllr R Hopkins	Cllr D Cooper
Cllr R Moss	Cllr G Fuller (ex officio)
Cllr P Williams	Cllr R Hopkins
Cllr P Wilkinson (ex officio)	Cllr J Honess

Minutes are draft until agreed at the next meeting.

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

**Westfield Parish Council**

	Cllr E Jackson
	Cllr P Williams
	Cllr P Wilkinson (ex officio)

**11. Appointment of any new committees**

**Resolved:**

- (1) That no new committees would be formed.
- (2) That a working party to assist with the office move would be considered when the move date has been confirmed

**12. 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.

**13. 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 £1898.07 and grass cutting of ownerless land £1,438.69 with the acceptance that the value of the rates will change when the officers are in new accommodation.

**14. 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)
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
Parish Liaison	Cllr Ron Hopkins (Nominated 1/10/18) and Cllr James Honess (Nominated 13/5/19)
Police Advisory Group	No representative – this meeting falls on the first Monday of the month, so clashes with Parish Council.

Minutes are draft until agreed at the next meeting.

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

Westfield Parish Council

Westfield in Bloom	Cllr Paul Millard and Cllr Eleanor Jackson (Nominated 07/05/24)
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**15. Review of inventory of land and assets including buildings and office equipment**

**Resolved:** That the circulated Fixed Asset list be agreed pending the Clerk sharing the recommendations regarding including professional fees in the amount allocated to the second section of Waterside Valley purchased on 06/06/23.

**16. 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 17<sup>th</sup> January 2024 by the Finance and Personnel Committee be noted.

**17. Review of the Council and employees' membership of other bodies**

**Resolved:** That membership of ALCA/NALC, SLCC be agreed, in the amount of £1019.15 for ALCA/NALC and £321 for SLCC

**18. Annual review of policies and procedures**

The following policies and procedures were reviewed:

**18.1 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.

**18.2 Biodiversity Policy**

**Resolved:** That the Biodiversity Policy be agreed.

**18.3 Code of Corporate Governance**

**Resolved:** That the Code of Corporate Governance be agreed.

**18.4 CCTV Policy**

**Resolved:** That the CCTV Policy be agreed.

Minutes are draft until agreed at the next meeting.

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

**18.5 Complaints procedure**

**Resolved:** That the Complaints Procedure be agreed.

**18.6 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.

**18.7 Effectiveness of the Internal Control Environment**

**Resolved:** That the Effectiveness of the Internal Control Environment Policy be agreed.

**18.8 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.

**18.9 Data Protection Policies – Information and Data Protection Policy; Privacy Notices, Removable Data Policy; Cyber Security and Data Breach Policy**

**Resolved:** That the Data Protection Policies be agreed.

**18.10 Equalities Policy**

**Resolved:** That the Equalities and Diversity Policy be agreed.

**18.11 Emergency Procedure**

**Resolved:** That the Emergency Procedure be agreed.

**18.12 Grievance and Disciplinary Procedures**

**Resolved:** That the Grievance and Disciplinary Procedures be agreed

**18.13 Councillors' and Employees' Expenses**

**Resolved:** That Councillors' and Employees' expenses be agreed.

**18.14 Health and Safety Policy**

**Resolved:** That the Health and Safety Policy be agreed.

**18.15 Grant Awarding Policy**

**Resolved:** That the Grant Awarding Policy be agreed.

Minutes are draft until agreed at the next meeting.

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

**Westfield Parish Council**

**18.16 Pensions Discretion Policy**

**Resolved:** That the Pensions Discretion Policy be agreed.

**18.17 Council’s policy for liaising with the press/media**

**Resolved:** That the Council’s policy for liaising with press/media be agreed.

**18.18 Retention of documents**

**Resolved:** that the retention of documents schedule be noted

**18.19 Training Policy and Statement of Intent**

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

**18.20 Social Media Policy**

**Resolved:** That the Social Media Policy be agreed.

**18.21 Treasury Management Policy**

**Resolved:** That the Treasury Management Policy be agreed.

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

**Resolved:** That the Calendar of Meetings 2024 be agreed.

**20. Annual review of the Bank mandate**

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

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

**21. To confirm there are no conflicts of interest with individual councillors and External Auditors BDO LLP. To reconfirm Auditing Solutions Ltd as the Internal Auditor**

There were no conflicts of interest

**Resolved:** to reconfirm Auditing Solutions Ltd as Internal Auditor.

Minutes are draft until agreed at the next meeting.

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



**22. Outside Bodies reports**

**Radstock Museum** – Cllr Jackson reported the museum is going from strength to strength and is being well used. School participation has been built up. Local people are exhibiting their interests in the museum. The museum is looking for more volunteers.

**23. Creating Community Identity**

Cllr Hopkins reported that the review of the Neighbourhood Plan continues to be stalled as housing assessment information isn't available for the Parish of Westfield alone. Cllr Hopkins invited Councillors to suggest ways to express dissatisfaction that Westfield is not recognised in its own right.

**Resolved:**

(1) Cllr Moss will apply for the Chair or Vice Chair to make a statement to the BaNES Council, on behalf of the Parish Council, in the July meeting.

(2) Cllr Hopkins to meet with the Clerk to establish the issues that need to be highlighted.

**24. Chairman's report**

**Cllr Wilkinson's written report:**

I was linked, recently, with the ALCA Chairs' Group, something that may be expanded to Vice Chair and all Councillors. It gives the opportunity to ask questions and seek opinions from other local councils with similar issues. The meeting gave me the opportunity to raise the issue of trying to get B&NES to recognise Westfield as a Parish Council that exists – e.g. the possibility of signposting etc for Westfield. As this is a subject B&NES appears to have no interest in resolving whatsoever, I will continue to try and find some way to get an acceptable answer. But we, I think, are aware we will struggle to resolve it, due to what appears to be B&NES' total reluctance. I will keep you updated on any progress or information on this.

**25. Bath and North East Somerset Councillors' reports**

There were no reports from the BaNES Councillors due to holiday and the Pre-Election Period as a result of the Police and Crime Commissioner's election.

The meeting closed at 19:58

Minutes are draft until agreed at the next meeting.

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

Westfield Parish Council

**Minutes of the Environment and Development Committee Meeting held in the boardroom at the Oval Office, Cobblers Way, Westfield on 13<sup>th</sup> May 2024 commencing at 7pm.**

**Present:** Cllrs Diana Cooper (Chair), Kit Biggs, Geoff Fuller, Ron Hopkins (Vice Chair) and Eleanor Jackson.

**Also attending:** Lesley Close, Parish Clerk, Tracey Stephens, Deputy Clerk

**Absent:** Cllrs James Cradock, Paul Millard, Pat Williams and Phil Wilkinson

**1. Election of Chair**

Cllr Jackson nominated Cllr Cooper, Cllr Hopkins seconded. Vote was unanimous.

**Resolved:** Cllr Cooper be elected Chair of the Environment and Development Committee 2024-25.

**2. Election of Vice Chair**

Cllr Fuller nominated Cllr Hopkins, Cllr Jackson seconded. Vote was unanimous.

**Resolved:** Cllr Hopkins be elected Vice Chair of the Environment and Development Committee 2024-25.

**3. Apologies for absence and to consider the reasons given**

Apologies were received from Cllrs Cradock, Millard, Williams and Wilkinson.

**4. Declarations of interest and dispensation**

- Cllr Jackson declared an interest in item 6 – Neighbourhood Plan Working Group as a Director of RADCO.

**5. Minutes of the last meeting**

**Resolved:** The minutes of the last meeting held on 8<sup>th</sup> April were agreed as a true record and signed by the Chair.

**6. Neighbourhood Plan Review working group**

Cllr Hopkins and the Clerk reported on a meeting with B&NES Planning Officers that day. It was confirmed that the Housing Needs Survey carried out was suitable evidence to unlock the Local Plan Rural Exception Site Policy RA4 in Westfield.

**Minutes subject to approval at the next meeting.**

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

Westfield Parish Council

**Resolved:** to approach a variety of Housing Associations to advise that B&NES Planners had confirmed that Housing Need in Westfield was such that it unlocked their Rural Exception Site Policy RA4 and suggesting that they consider submitting a planning application on land east of the industrial estate accordingly.

**7. Planning applications for consideration**

There were no objections to the following applications:

24/01263/FUL	11A, Glebelands	Erection of garage to side elevation
24/01402/FUL	12 Longfellow Road	Erection of a single storey rear extension and pitched roof single garage following demolition of existing rear extension and conservatory

**8. Planning Decisions**

The planning decisions were noted.

**9. Recreation Ground – Norton Hill**

**Tree roots at the football field** – A quote was brought to committee for removal of tree roots from the football field as they were considered a hazard, making the pitch unplayable. It was pointed out that this would be a one off cost as the Ash trees are being cut down.

**Resolved:** to accept the quote from Greensward for £850 + VAT to remove the tree roots from the football ground.

**10. Recreation Ground – Westhill**

**Changing Rooms** – the question was raised about whether planning permission would be needed to convert the old skittle alley to changing rooms. Cllr Jackson to investigate.

The plans were circulated.

**Resolved:** (1) to include in the spec the making good of the pothole at the entrance to the car park; (2) to go out to tender with the final plans; (3) to talk with Radstock TC about their experience of obtaining a Levelling Up grant.

Minutes subject to approval at the next meeting.

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

Westfield Parish Council

11. **Waterside Valley**

A verbal update was given on a recent meeting with Miriam Woolnough of Somer Valley Rediscovered.

A letter from a resident of Waterford Park showing concern over the state of the overgrown hedge/trees in the Valley had been received. The resident had already been advised that the Parish Council is working with Somer Valley Rediscovered and getting professional advice on how best to proceed.

12. **Highways**

***Speed indicator devices – verbal update.***

Committee were advised that the signs had been ordered and things are moving along.

A letter had been received from a resident regarding motorbikes using the pathway between Lynton Road and Woodpecker Avenue, asking for some restrictions on the pathway. The resident had been advised that the Parish Council had done a survey last year. The majority response had meant that no further action was to be taken due to concern about accessibility. Cllr Hopkins advised that he thought he knew of a method that would mean motorbikes could not get through, but that accessibility for buggies and wheelchairs would be possible. Cllr Hopkins to investigate further.

13. **Hanging basket and flag/Christmas tree poles weight testing -**

Committee were advised that the work had been done on the brackets and flagpoles and all had now passed the weight test.

Concern was raised about a letter in the Journal from a resident who had complained to B&NES about the grass cutting in Westfield not being done and making Westfield very untidy. It was noted that some of the area around the shops/Wesley Road on the Wells Road was B&NES responsibility and some was CURO responsibility. Cllr Jackson had already contacted CURO to ask that the cut was done before the D-Day commemoration on 6<sup>th</sup> June.

**Resolved:** (1) to make a request to B&NES to see the cutting schedule.  
(2) to send a letter to the Journal showing the Parish Council's concern about the same issue.

14. **Events**

***D-Day – 6<sup>th</sup> June:*** an update was given – all plans are in place for this event.

***30 Days Wild - June*** – an update was given of events and social media posts during this month.

**Minutes subject to approval at the next meeting.**

**Signed .....** **Dated .....**

Westfield Parish Council

**Love Parks Week July/Aug** – an update was given of activities in the parks that week.

**Resolved:** to accept the quote of £50 an hour for Tai Chi during Love Parks Week.

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.

15. **Quotes**

***Plates to commemorate the 1908 pit explosion on the Norton Hill Coal Truck planter***

**Resolved:** to accept the quote of £672 plus VAT from Signefex for a plaque to commemorate the 1908 pit explosion on the Norton Hill Coal Truck planter.

***Repair to water leak at the allotments at Waterford Park.***

**Resolved:** to accept the quote of £750 plus VAT from Preston underground water services Ltd for excavation, repair of the leak and make good the area on completion.

The Social Media Policy for the Allotment Society was circulated and noted with no comments. Councillors thanked WAGS for advising Parish Council of the policy.

***Footbridge at Waterside Valley.***

A quote had been received to replace a footbridge at Waterside Valley.

**Resolved:** to bring back to the next meeting after investigating further options.

The meeting closed at 8:22pm

**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 22<sup>nd</sup> May 2024 at 10.30am**

Present: Cllr Robin Moss (Chair), Cllrs Cooper and Millard.

Absent: Cllrs Ron Hopkins, Pat Williams and Phil Wilkinson

In Attendance: Lesley Close, Parish Clerk

**1. Election of Chair**

Cllr Moss was elected Chair of the Committee.

**2. Election of Vice Chair**

Cllr Williams was elected Vice Chair in her absence, pending her confirmation.

**3. Apologies for absence**

Apologies for absence were received from Cllrs Hopkins, Williams and Wilkinson.

**4. Declarations of interest and dispensations**

Cllr Millard declared an interest in item 8 Schedule of Payments requiring authorisation, in relation to an invoice for underground pipe work at the allotment site, as a member of Westfield Allotment and Garden Society.

**5. Minutes**

**Resolved:** that the Minutes of the Finance & Personnel meeting held on 17<sup>th</sup> April 2024 be agreed and signed as a correct record.

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

**Resolved:** that Cllrs Cooper, Millard, Williams and Wilkinson form the Grants Sub Committee.

**7. Monthly Accounts**

**Resolved:**

- a) that the bank reconciliation and monthly income and expenditure statements for the Current Account April/May be considered in June.
- b) that the bank reconciliation and monthly income and expenditure statements for the Corporate Treasury account April/May be considered in June.
- c) that the bank reconciliation and monthly income and expenditure statements for the Business Savings account April/May be considered in June.
- 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.

**8. 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 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.

**9. 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.

**10. Internal Audit Report**

**Resolved:** to recommend acceptance of the report to Parish Council.

**11. Annual Governance and Accountability Return**

**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 2023/24.

**12. Year End Summary of Accounts including Earmarked Reserves highlighting funds to be carried into Earmarked Reserves at the end of 2023/24.**

**Resolved:** To recommend to Parish Council the acceptance of the Year End Accounts.

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

**Resolved:** To make the announcement on 4<sup>th</sup> June, with the period for the exercise of public rights commencing Tuesday 11<sup>th</sup> June and ending Monday 22<sup>nd</sup> July 2024.

**14. Quarterly Bank Reconciliation by a Councillor**

**Resolved:** to note this was undertaken by Cllr Millard on 7<sup>th</sup> May 2024.

**15. Budget Variation Report at 31 March 2024**

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

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.

**16. Quotes**

There were no quotes to receive this month.

**17. Staff appraisals and pay scales**

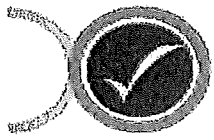
- Resolved:** (1) to ratify the Admin Assistant's increase in hours from 13 to 14 per week plus an extra quarter of an hour per month.  
(2) that, following the annual staff appraisal of the Admin Assistant, a spinal column increase is made from sp8 to sp9 in the sp7-12 range, backdated to 1/4/24.  
(3) that, following the annual staff appraisal of the Deputy Clerk, that a spinal column increase is made from sp14 to sp15, in the sp 13-17 range, backdated to 1/4/24.

The meeting closed at 10.37pm.









**AUDITING SOLUTIONS LTD**

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## **Westfield Parish Council**

*Internal Audit Report 2023-24 (Final update)*

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*Stuart J Pollard*

*Director  
Auditing Solutions Ltd*

## **Background and Scope**

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

This report sets out the work undertaken in relation to the 2023-24 financial year during our two visits to the Council on 4<sup>th</sup> December 2023 and 24<sup>th</sup> April 2024, 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 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 Co-op current account cashbook to the supporting bank statements for five months (April, July and September 2023, plus January and March 2024);
- Checked and agreed the full year's transactions on the Co-op Corporate and Nationwide deposit accounts to the supporting bank statements;
- Verified the accuracy of bank reconciliations between the monthly cash books and the relevant bank statements on the Co-op current account at 30<sup>th</sup> April; 31<sup>st</sup> July and 30<sup>th</sup> September 2023, plus 31<sup>st</sup> March 2024;
- Verified bank reconciliation detail on the Co-op and Nationwide deposit accounts at 30<sup>th</sup> September 2023 and 31<sup>st</sup> March 2024; 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.

### *Conclusions and recommendation*

*We are pleased to record that no significant concerns have been identified in this review area with periodic bank reconciliations generally bearing evidence of councillor scrutiny and agreement. We are pleased to note that the bank statements are also now being signed off by the reviewing councillor.*

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.*

## **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 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 for the financial year 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 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 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 previously discussed the control procedures in place over the approval and release of payments, which continue in operation, 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 55 individual payments processed in the financial year 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 £156,230 and equating to 69% by value of non-pay related payments in the year.

We have checked and agreed detail of the final 2022-23 and first three 2023-24 quarterly VAT reclaims to the underlying detail in the Omega control account for the year ensuring appropriate recovery with no issues arising. We note the inclusion of the final quarter's reclaim as a debtor at the financial year-end and have similarly agreed detail to the Omega control account.

### *Conclusions*

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

## **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 a detailed Financial Risk Assessment which has again been reviewed, updated and re-adopted in February 2024.

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: 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 2024-25 setting the latter at £240,802 at the February 2024 full Council meeting.

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

We have considered the appropriateness of the level of retained reserves at 31<sup>st</sup> March 2023 which have increased to £541,400 (£497,193 at 31<sup>st</sup> March 2023), with Earmarked Reserves (EMRs) of £442,955 in place (£446,172 at the prior year-end). The residual General Reserve balance of £98,448 equates to approximately 4½ months' revenue spending at the 2023-24 level and sits comfortably 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, 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.

We examined each payment made during the year to 30<sup>th</sup> November 2023 at our interim review 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 also, at our interim 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 noting that, following our interim report recommendation, a physical check and agreement of the cash holding has been implemented.*

*R2. 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. This has been actioned accordingly.*

## **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 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, was 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.*

## **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 remains in place, which the Clerk has duly reviewed and updated during the financial year to reflect the year's acquisition of further land. 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 have noted a minor variance which we have drawn to the Clerk's attention: the DCK Statement of Accounts Note 8 records a total asset value of £759,675 at 31<sup>st</sup> March 2024, whilst the Clerk's register

records a value of £758,617: whilst the variance is minimal, we suggest that the Clerk liaises with DCKs to ensure both records are in synch and ask that we are advised on the final agreed value.

### *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 ensured the Council's compliance with the 2018 change in Central Government legislation effective from 1<sup>st</sup> April 2018 requiring all councils with combined cash / bank balances in excess of £100,000 to develop an appropriate Investment Policy / Strategy (this previously only applied to councils with funds in excess of £500,000). We have reviewed the resultant document and consider that it meets 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. In examining the year-end residual loan liability recorded in the AGAR (i.e., as at 31<sup>st</sup> March 2024), we note that the value recorded in DCK Accounting's preparation of the detail for inclusion at Section 2, Box 10 of the 2023-24, they have recorded the value as £10,760, whereas the PWLB year-end statement records the value as £10,760.75, which should strictly be rounded up to £10,761. Whilst appreciating that the amount involved is minimal, the external auditors may query the AGAR value if it is recorded as the rounded down value and we consequently suggest that the value to be recorded in the AGAR should be £10,761.

### *Conclusions*

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

## **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 more detailed 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 anomalies relating to the asset value and residual loan liability balance at 31<sup>st</sup> March 2024, no other issues arise in this area.

### *Conclusions*

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

Rec. No.	Recommendation	Response
<b>Review of Accounting Arrangements and Bank Reconciliations</b>		
R1	The "Combined account bank reconciliation" (as found in the Management Accounts suite of Omega) should be printed off each month-end, rather than individual account reconciliations.	
<b>Petty Cash Account</b>		
R2	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.	<i>This has been actioned accordingly.</i>

# Annual Governance and Accountability Return 2023/24 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 2023/24

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 2024**.

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 2024**. 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 2024
- 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 2023/24

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 2024 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 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 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) 2023/24

- 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 2024.
- 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 Chair, 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 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2024</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

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

# Annual Internal Audit Report 2023/24

Westfield Parish Council

www.westfieldparishcouncil.co.uk

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 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

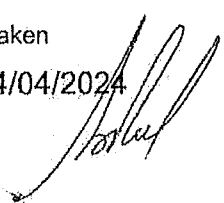
04/12/2023

24/04/2024

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

24/04/2024

\*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 2023/24

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 2024, that:

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

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

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

03/06/2024

and recorded as minute reference:

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

Chair

Clerk

[WWW.WESTFIELDPARISHCOUNCIL.CO.UK](http://WWW.WESTFIELDPARISHCOUNCIL.CO.UK)



## Explanation of Item 4 on the Annual Governance Statement

The external auditor highlighted the fact that the period for the Exercise of Public Rights during the year 2023/24 commenced on the same day that the accounts were agreed by Parish Council (5<sup>th</sup> June 2023). In fact, the accounts should have been agreed *prior* to the commencement of the Exercise of Public Rights, so we started the period for the Exercise of Public Rights one day early. This has been addressed for 2023/24 Exercise of Public Rights.

## Section 2 – Accounting Statements 2023/24 for

### WESTFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	464,017	497,913	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	218,590	225,148	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	56,700	73,679	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	53,230	63,516	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	180,791	184,448	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	497,913	541,403	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	496,407	541,911	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	738,616	759,675	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	17,692	10,761	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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

*[Signature]*

Date *[Signature]* 09/05/2024

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

*[Signature]* 03/06/2024

as recorded in minute reference:

*[Signature]*

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

*[Signature]*

## Section 3 – External Auditor’s Report and Certificate 2023/24

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 2024; 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 2023/24

(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 2023/24

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 2024.

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

**Westfield Parish Council**

**Statements of Accounts**

**For the year ended 31 March 2024**

Westfield Parish Council

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31 March 2024

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**Westfield Parish Council**

**Council Information**

**31 March 2024**

( Information current at 3rd June 2024 )

**Chair**

Cllr P. Wilkinson

**Councillors**

Cllr G. Fuller (Vice Chair)

Cllr K Biggs

Cllr D. Cooper

Cllr J Craddock

Cllr G Fuller

~~Cllr J. H. Jones~~

Cllr R. Hopkins

Cllr E. Jackson

Cllr P. Millard

Cllr R. Moss

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 2024**

**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.

**Westfield Parish Council**  
**Statement of Accounting Policies**  
**31 March 2024**

**Reserves**

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 is due on 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 2024**

	Notes	2024 £	2023 £
<b>INCOME</b>			
Precept on Unitary Authority		225,148	218,590
Capital Grants and Donations		5,852	50,025
Interest and Investment Income	1	10,277	3,276
Leisure and Recreation		4,739	3,299
Allotments		100	100
Establishment/General Administration		35,454	-
Community Support		17,257	-
		298,827	275,290
 <b>EXPENDITURE</b>			
Establishment/General Administration		101,979	85,249
Capital Expenditure	7	21,059	40,339
Loan Interest and Capital Repayments		7,373	7,373
Operational Expenditure:			
Leisure and Recreation		37,748	42,291
Community Support		80,770	59,765
Civic and Democratic		6,408	6,377
		255,337	241,394
 <b>General Fund</b>			
Balance at 01 April 2023		51,740	62,922
Add: Total Income		298,827	275,290
		350,567	338,212
Deduct: Total Expenditure		255,337	241,394
		95,230	96,818
Transfer from/(to) Earmarked Reserves	12	3,218	(45,077)
General Reserve Balance at 31 March 2024		98,448	51,741

Westfield Parish Council

Balance Sheet

31 March 2024

	Notes	2024 £	2024 £	2023 £
<b>Current Assets</b>				
Debtors and prepayments	9	8,787		14,905
Cash at bank and in hand		<u>541,911</u>		<u>496,407</u>
		550,698		511,312
<b>Current Liabilities</b>				
Creditors and income in advance	10	<u>(9,295)</u>		<u>(13,399)</u>
<b>Net Current Assets</b>			541,403	497,913
<b>Total Assets Less Current Liabilities</b>			541,403	497,913
<b>Total Assets Less Liabilities</b>			<u>541,403</u>	<u>497,913</u>
<b>Capital and Reserves</b>				
Earmarked Reserves	12		442,955	446,172
General Reserve			<u>98,448</u>	<u>51,741</u>
			<u>541,403</u>	<u>497,913</u>

Signed: .....  
Cllr P. Wilkinson  
Chair

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

Date: .....

.....

**Westfield Parish Council**

**Notes to the Accounts**

**31 March 2024**

**1 Interest and Investment Income**

	2024	2023
	£	£
Interest Income - General Funds	10,277	3,276
	<u>10,277</u>	<u>3,276</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:

	2024	2023
	£	£
Recruitment Advertising	-	246
Newsletter	5,600	5,600
	<u>5,600</u>	<u>5,846</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	£1,098	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 Council**

**Notes to the Accounts**

**31 March 2024**

**6 Pensions**

For the year of account the council's contributions equal 22.00% of employees' pensionable pay. These contributions will remain at 22.00%, in future years, in order to provide adequately for future liabilities.

**7 Fixed Assets - Additions and Disposals**

	2024	2023
	£	£
	Cost	Cost
During the year the following assets were purchased:		
Operational Land and Buildings	21,059	-
Vehicles and Equipment	-	40,542
Infrastructure Assets	-	4,733
	<u>21,059</u>	<u>45,275</u>

No assets were disposed of during the year.

**8 Fixed Assets**

	2024	2023
	£	£
	Value	Value
At 31 March the following assets were held:		
<b><u>Freehold Land and Buildings</u></b>		
Norton Hill Pavilion	136,385	136,385
Norwest Bowls Club	71,800	71,800
Allotments - Larch Court	1,800	1,800
Land at Waterside Valley	116,051	94,992
	<u>326,036</u>	<u>304,977</u>

**Vehicles and Equipment**

Office Furniture & Equipment	3,306	3,306
Norton Hill Play Equipment	62,949	62,949
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>301,525</u>

**Westfield Parish Council**

**Notes to the Accounts**

**31 March 2024**

**8 Fixed Assets (Cont'd)**

	2024	2023
	£	£
	Value	Value
<b><u>Infrastructure Assets</u></b>		
Youth Shelter	2,250	2,250
Litter and Dog Bins	1,764	1,764
Planters & Coal Trucks [2]	6,889	6,889
Signage (Trust Land)	668	668
Westfield Signage	2,523	2,523
Westhill Recreation Ground Fencing	10,739	10,739
Christmas Tree Fencing	1,339	1,339
Flower Baskets & Basket Trees- Various Sites	10,018	10,018
Allotments Fencing	3,500	3,500
Norton Hill Play Area Fencing	6,335	6,335
Norton Hill - Pentangue Court	2,150	2,150
Norton Hill - Tennis Court Improvements	11,510	11,510
Norton Hill - Basket Ball Court	3,753	3,753
Norton Hill CCTV System	6,117	6,117
Notice Boards At Several Locations	2,670	2,670
Upper Court/Norton Hill Recreation Ground Railings	900	900
Norwest Bowls - Fencing	8,401	8,401
Norton Hill Rec Fencing & Gate	5,174	5,174
Norton Hill Rec Ramp and Tennis Court fence	14,430	14,430
Benches and Picnic Tables - various locations	18,932	18,932
Heritage Walk Noticeboards + Waymaker Signs	3,055	3,055
	123,117	123,117
<b><u>Community Assets</u></b>		
Recreation Ground - Norton Hill [in Trust]	1	1
Recreation Ground - Westhill [in Trust]	1	1
Allotments at Waterford Park - leasehold	1	1
Community Public Access Defibrillators (6)	8,681	8,681
Chain of Office	313	313
	8,997	8,997
	759,675	738,616

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

**9 Debtors**

	2024	2023
	£	£
VAT Recoverable	7,860	11,633
Prepayments	324	3,070
Accrued Interest Income	603	202
	8,787	14,905
	8,787	14,905

Westfield Parish Council

Notes to the Accounts

31 March 2024

**10 Creditors and Accrued Expenses**

	2024	2023
	£	£
Trade Creditors	7,217	8,027
Accruals	2,078	5,372
	<u>9,295</u>	<u>13,399</u>

**11 Loans**

At the close of business on 31 March 2024 the following loans to the council were outstanding:

Lender	Loan Period	Amount £	Years Remaining
Public Works Loan Board	15 Years from August 2010	£10,761	1.5

**12 Earmarked Reserves**

	Balance at 01/04/2023	Contribution to reserve	Contribution from reserve	Balance at 31/03/2024
	£	£	£	£
Capital Projects Reserves	174,009	32,256	(34,070)	172,195
Other Earmarked Reserves	272,163	5,000	(6,403)	270,760
Total Earmarked Reserves	<u>446,172</u>	<u>37,256</u>	<u>(40,473)</u>	<u>442,955</u>

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

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

The Other Earmarked Reserves at 31 March 2024 are set out in detail at Appendix A.

**13 Capital Commitments**

The council had no capital commitments at 31 March 2024 not otherwise provided for in these accounts.

**14 Contingent Liabilities**

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

Westfield Parish Council

Appendices

31 March 2024

Appendix A

Schedule of F earmarked Reserves

	<u>Balance at</u> <u>01/04/2023</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2024</u> £
<u>Capital Projects Reserves</u>				
Rolling Capital Fund	69,863		(460)	69,403
S106 Funds	4,779		(3,741)	1,038
CIL 2021-22	46,372		(29,869)	16,503
CIL 2022-23	52,995			52,995
CIL 2023-24	0	32,256		32,256
	174,009	32,256	(34,070)	172,195
<u>Other F earmarked Reserves</u>				
Grants	472			472
Training	7,769			7,769
Legal Fees	6,000			6,000
Elections	5,538			5,538
E & D Projects	16,187			16,187
Play Equipment	39,662			39,662
Community Fund (Restricted)	14,113		(6,403)	7,710
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	5,000		7,948
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	12,345			12,345
Waterside Valley - Fenced	10,000			10,000
	272,163	5,000	(6,403)	270,760
<b>TOTAL EARMARKED RESERVES</b>	<b>446,172</b>	<b>37,256</b>	<b>(40,473)</b>	<b>442,955</b>

