

Westfield Parish Council

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

Established 2011

All Council Meetings are open to the Public and Press

17th December 2024

TO: All Members of Westfield Parish Council

Cllrs K Biggs, D Cooper, M Curtis, G Fuller, R Hopkins, E Jackson, L Lambell, P Millard,
R Moss, P Wilkinson and P Williams.

Dear Councillor,

You are summoned to a Meeting of Westfield Parish Council, on **6th January 2025 at 7pm at the Oval Office Boardroom, Cobblers Way, Westfield.**

A handwritten signature in black ink, appearing to be 'L Close'.

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. 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.
- 2. Declarations of interest and dispensations**
Members to declare any interests they may have in agenda items, in accordance with the requirements of the Council's Code of Conduct. The 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.

3. **Minutes of the Parish Council meeting – 2nd December 2024**
To confirm and sign as a correct record the minutes of the Parish Council Meeting. **(Pages 1-3)**
4. **Committee and Working Group reports**
To note the minutes of the Committees and Working Groups below:
 - **Environment and Development – 9th December 2024 (Pages 4-7)**
 - **Finance and Personnel – 11th December 2024 (Pages 8-16)**
5. **Approval of any items over £5,000 and consideration of any virement**
6. **Internal Audit Report** – to consider acceptance of the report as recommended by the Finance and Personnel Committee **(Pages 17-23)**
7. **Outside Bodies reports** – for reporting only
8. **Creating Community identity** – for reporting only
9. **Chairman’s report** - for reporting only
10. **Bath and North East Somerset Councillors’ reports** – for reporting only

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.

11. **Quotes**
Westhill Changing Rooms, Architects revised quote following meeting on 10/12/24 **(Pages 24-25)**
12. **New Office**
Response regarding the emergency exit **(Pages 26 - 28)**

WESTFIELD PARISH COUNCIL

Minutes of the meeting of the Parish Council held at the Oval Office
Monday 2nd December 2024 commencing at 7.00pm

- Present:** Chair: Cllr P Wilkinson
Cllrs: K Biggs, D Cooper, G Fuller, R Hopkins, E Jackson, L Lambell, P Millard and R Moss,
- Attending:** Lesley Close - Parish Clerk, Tracey Stephens – Deputy Clerk
- Absent:** Cllrs M Curtis and P Williams

97. Apologies for absence and to consider the reasons given

Apologies for absence were received from Cllr Williams and were accepted.

98. Declarations of interest and dispensations

There were no declarations of interest.

99. Minutes of the Parish Council meeting – 4th November 2024

Resolved: that, with minor amendments the minutes of the meeting on 4th November 2024 were agreed and signed as a correct record.

100. To confirm the Committee(s) on which Cllrs Curtis and Lambell would like to serve

Cllr Curtis was not at the meeting, so no decision was made.

Resolved: Cllr Lambell to serve on the Finance and Personnel Committee.

101. Committee and Working Group reports

Environment and Development – 12th November 2024

Resolved: That the minutes of the Environment and Development meeting held on the 12th November 2024 be noted.

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

Finance and Personnel – 20th November 2024

It was noted that the Finance and Personnel committee meeting on 20th November was not quorate, therefore there were no minutes to consider.

Resolved: To hold the December Committee meeting at 9.30am on 11th December 2024.

102. Approval of any items over £5,000 and consideration of any virement

There were no items to consider.

103. Budget 2025/26

Resolved: to accept the 2025/26 Budget in principle. The vote was unanimous.

104. Outside Bodies reports

Mardons – Cllr Cooper reported that Mardons were very pleased to receive the grant from the Parish Council to go towards the cost of updating the toilet facilities. She reported that an increase in costs will be difficult for the club.

Radstock Museum – Cllr Jackson reported that the Radstock Museum AGM will be held on 7th December.

105. Creating Community identity

It was noted that the sign for Westfield on Somervale Road was now reinstated.

Cllr Jackson reported she had received very positive feedback about the Christmas lights switch on, appreciation of the Westfield Parish Council Christmas tree at the Festival at St Peter’s Church and good comments about the turn out for the Remembrance event.

106. Chairman’s report

- Cllr Wilkinson thanked everyone that had helped at the Christmas lights switch on, with special thanks to Caitlin Brown for all her work in arranging the event. He reported a great turnout and said the event is going from strength to strength. Cllr Cooper added her personal thanks to Lesley, Tracey and Caitlin for their help in setting up Santa’s grotto.
- Cllr Wilkinson also reported that there had been a meeting with the football clubs, who were wanting some more information about the

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

Legionella at Norton Hill. They were advised that the Parish Council was doing everything possible to get the pavilion open as soon as possible.

107. Bath and North East Somerset Councillors' reports

Cllr Jackson had emailed her report to Councillors. She advised:

- A motion for children entitled to free school meals to be enrolled automatically was passed at B&NES full council meeting
- A motion at the same meeting to put a hold on parking charges in Midsomer Norton and Radstock was lost.
- She had been in discussion with WECA with regard to the Travel Action Plan
- There is movement on the RADCO site

Cllr Moss reported on

- The budget, indicating that there is a very large deficit in Children's Social Services.
- He advised of the all-party agreement for auto enrolment of children for free school meals.
- He was still working with B&NES to find out what is happening to unspent CIL money.

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.

108. Payscales 2024 as recommended by NALC

Resolved: to accept the payscales for 2024/25 as recommended by NALC with effect from 1/4/24.

109. Purchase of Parish Council Office

A verbal update was given.

The meeting closed at 7:58pm

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 9th December 2024 commencing at 7pm.

Present: Cllrs Diana Cooper (Chair), Kit Biggs, Ron Hopkins, Eleanor Jackson, Paul Millard and Phil Wilkinson

Also attending: Lesley Close, Parish Clerk, Tracey Stephens, Deputy Clerk and David Gossett, Senior Development Officer, Midsomer Norton High Street Renewal

Absent: Cllrs Geoff Fuller and Pat Williams

83. Apologies for absence and to consider the reasons given

Apologies were received from Cllr Williams and accepted.

84. Declarations of interest and dispensation

Cllr Jackson declared an interest in agenda item 6 as she is on the B&NES Planning Committee.

85. Minutes of the last meeting

Resolved: The minutes of the last meeting held on 12th November 2024 were agreed as a true record and signed by the Chair.

86. Consultation on Midsomer Norton Regeneration Plan

David Gossett, Senior Development Officer, Midsomer Norton High Street Renewal, gave an overview of the work being carried out to create a masterplan for the regeneration of the Midsomer Norton High Street. The plan will include cultural offerings, events, development projects and shopfront, building and signage improvements. The hope is to attract more visitors and investment in the High Street.

87. Neighbourhood Plan Review working group

Cllr Hopkins advised that the updated draft of the Neighbourhood Plan had been sent to George Blanchard at B&NES.

88. Planning applications for consideration

There were no objections to the following application:

24/04276/FUL	25 Kingsley Road	Erection of a single storey rear extension
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Minutes subject to approval at the next meeting.

Signed Dated

89. Planning Decisions

The planning decisions were noted.

90. Planning Appeal

Cllr Jackson advised of an appeal against a decision by Somerset County Council for refusal of an application for up to 180 dwellings on land South of Fossefield Road, Stratton on the Fosse – application 2022/0614/OUT.

Resolved: to ask the Inspector to take note of the two objections made by Westfield Parish Council at the time the application was being considered.

91. Recreation Grounds Norton Hill

Legionella at the Pavilion – It was noted that the last testing of the water at the Pavilion still showed a small trace of Legionella. The levels had reduced significantly, from 1000+ cfu/l to 100-200 cfu/l, but still outside a safe level to allow use of the pavilion. The system had been disinfected once more and the samples sent for testing.

Resurfacing of the tennis court – It was noted that the tennis court was in need of refurbishment.

Resolved: to obtain quotes for refurbishment of the tennis court and investigate the availability of grant funding to help with the cost.

92. Recreation Grounds Westhill

Changing rooms – It was noted that a meeting was to take place with the architect Michael Williams on Tuesday 10th December to discuss moving forward with the building of the changing rooms.

93. Waterside Valley

Step to the new footbridge – It was noted that Radstock Town Council were considering the request for sharing the cost and that TCV were considering the possibility of volunteers being able to carry out the work.

Annual tree survey – It was noted that the advice on good practice was that the survey should take place every two years.

Resolved: to approach contractors for quotes to carry out a tree survey at Waterside Valley.

Minutes subject to approval at the next meeting.

Signed Dated

94. Highways

Grass verges in Westfield – A response to the last communication was awaited from Paul Garrod at B&NES. It had been advised that B&NES did not have the funding for this at the moment but that a request for funding could be added to the annual capital programme for highway improvement.

Resolved: to contact Paul offering to look for funding for bollards preventing parking on the grass verges in Westfield and establishing if that was permitted.

Bleed kits – Councillors were advised of the 3 bleed kits that had been installed at Norton Hill Recreation Ground, Westhill Recreation Ground and the Co-op at Elm Tree Avenue. These kits were now under the maintenance of Avon and Somerset Police under the Partnership with HeartSafe.

Defib update – Work was needed on the electrics for the defibrillator at Westfield Surgery. The surgery had declined to allow the work to take place during surgery hours and asked for payment for a member of staff if they came in on a Saturday. The options of moving the defibrillator or paying for the Saturday work were considered.

Resolved: (1) to circulate the electrical report to Councillors showing the work needed
(2) to establish exactly how long the work would take and the full cost versus the cost of moving the defibrillator.

95. Events

Christmas lights – There had been a very positive response to the Christmas Lights switch on event.

Grants presentation evening – It was felt that the Grants Presentation evening had gone very well. Thanks were given for the work that had gone into arranging it.

Christmas home decorations – The competition was to be judged on Thursday 12th December.

Minutes subject to approval at the next meeting.

Signed Dated

Westfield Parish Council

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.

96. Quotes

Boules Pitch, Norton Hill

Resolved: to obtain further quotes for the work.

The meeting closed at 8:30pm

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 11th December 2024 at 9.30am

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

Absent: Cllrs Robin Moss and Diana Cooper

In Attendance: Lesley Close, Parish Clerk

70. Apologies for absence

Apologies for absence were received and accepted from Cllr Williams.

71. Declarations of interest and dispensations

There were no declarations of interest.

72. Minutes

Resolved: (1) that the Minutes of the Finance & Personnel meeting held on 23rd October 2024 be agreed and signed as a correct record. (November meeting was not quorate).

(2) that in respect of minute 64 Budget, that there was no need to add a figure to the budget, however In Bloom might like to liaise with CURO before judging day to get the green spaces at the local shops tidied up.

73. Monthly Accounts

Resolved:

- a) that the bank reconciliation and monthly income and expenditure statements for the Current Account October / November be agreed.
- b) that the bank reconciliation and monthly income and expenditure statements for the Corporate Treasury account October / November be agreed.
- c) that the bank reconciliation and monthly income and expenditure statements for the Business Savings account October / November be agreed.
- d) that the summary of debit card transactions since the last meeting (Appendix 1 – Nov / Dec) be agreed. (Appendix 1)
- e) that the petty cash items for Nov / Dec be agreed. (Appendix 2)

74. 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 Nov / Dec 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;

(2) that, in the light of clarification on the defibrillator at the surgery, that the quote to move it to Bridges on the trading estate be agreed in the amount of £450.00

75. 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: (1) 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.

76. Standing Orders and Direct Debits

Resolved: To accept the report of the Clerk.

77. Petty Cash Tin

Resolved: To note that the contents of the petty cash tin reconciled to the balance in the Committee report.

78. Internal Audit Report (Interim)

Resolved: To recommend to Parish Council the report of the Internal Auditor.

79. St Nicholas Church Grant Feedback

Resolved: To note the feedback from St Nicholas Church for their 2024 grant and to convey to the Church the positive feedback from residents and councillors regarding improvement to the churchyard.

80. Youth Connect Contract 2025/26

Resolved: To accept the contract.

81. Pension Scheme Comparison

Resolved: To note the meeting with the independent financial advisor regarding staff pensions. No further action required.

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.

82. Office Move

An update on the office move was given.

Resolved: (1) To accept the quote for the moving and re-installation of the computer equipment in the amount of £900 + VAT;

(2) To check the contract length with SoVision and prepare the tender spec for the next contract period.

The meeting closed at 10.00am.

APPENDIX 1 – DEBIT CARD

Report for F&P -
November
SHEET

2024-25-8

REF	DATE	SUPPLIER	DETAILS	TOTAL	postage 4022/1	Christmas 4223/202	Stationary 4023/1	Furniture & Equipment 4036/1	Health and safety 4018/1 W/H 4062/307	Defibrillator 4231/202	Hospitality 4131/101
DC230	21/10/2024	Amazon	3 x Christmas trees 1.5m	£71.97		£59.97					
DC231	31/10/2024	Essential Supplies Ltd	Cable cover matting for Christmas Lights	£55.22		£46.02					
DC232	31/10/2024	Thompsons Hardware	Key set for pavilion	£16.00				£13.34			
DC233	31/10/2024	Timpson	Remaining keys for pavilion which could not be cut at Thompsons	£46.00				£38.34			
DC234	5/11/2024	Lidl	Lights Switch On refreshment and FC presents	£122.67		£107.12					
DC235	5/11/2024	Mr Flag	Christmas flag	£7.99		£7.99					
DC236	13/11/2024	Essential Supplies Ltd	Cable cover matting for Christmas Lights	£147.96		£123.30					
DC236A30/10/24		Amazon	Amazon	£2.95		£2.46					
			TOTAL (NET)	£398.54	£0.00	£346.86	£0.00	£51.68	£0.00	£0.00	£0.00
			VAT:	£72.21		£61.89		£10.32			
			TOTAL (Gros)	£470.76		£408.75					
added since the agenda was circulated											

MONTH December
SHEET 2024-25-9

IMPREST VALUE	DATE	DETAILS	TOTAL	postage 4022/1	printing & stationary 4023/1	Travel and subsistence 4008/1	Health&Safety 4018/1	N/H maintenance 4062/308	W/H Maintenance 4062/307	Community Events 4232/202	Hospitality 4131/101
		Balance b/f	£88.95								
	27/11/2024	Biscuits for audit	£1.25								£1.04
		TOTAL (NET)	£1.04	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1.04
		VAT:	£0.21								£0.21
		Ongoing balance	£87.70								
		top-up required									
added since agenda was circulated											

previously reported

Invoices for payment DEC

Payment No.	Supplier	Invoice Date	Details	Norm code	£ net	VAT	£ gross
3341	The Journal - Tindle Newspapers	22/11/2024	Christmas lights advert	4223/202	£162.00	£32.40	£194.40
3342	A&L Couriers	26/11/2024	Warbler delivery	4212/102	£400.00	£0.00	£400.00
3343	Noticeboard Company	20/11/2024	Nightingale Way noticeboard	4227/202	£1,126.70	£225.34	£1,352.04
3344	Sanelli Solutions Ltd	19/11/2024	Installation of noticeboard and bleed kits	4227/202	£600.00	£0.00	£600.00
3345	Oval Commercial Investments Ltd	30/11/2024	Board Room Hire	4013/1	£60.00	£12.00	£72.00
3347	1st Radstock Scout Group		WPC Grant	4203/202	£500.00	£0.00	£500.00
3348	Citizens Advice Bureau (Bath & District)		WPC Grant	4203/202	£1,000.00	£0.00	£1,000.00
3349	Mardons Social Club		WPC Grant	4203/202	£750.00	£0.00	£750.00
3350	Midsomer Norton and Radstock Silver Band		WPC Grant	4203/202	£750.00	£0.00	£750.00
3351	Norton Radstock Photographic Society		WPC Grant	4203/202	£750.00	£0.00	£750.00
3352	Norwest Bowls Club		WPC Grant	4203/202	£670.00	£0.00	£670.00
3353	SWAN Advice Network		WPC Grant	4203/202	£1,000.00	£0.00	£1,000.00
3354	Trinity Girls Brigade		WPC Grant	4203/202	£500.00	£0.00	£500.00
3355	Westfield Alotments and Gardening Society		WPC Grant	4203/202	£750.00	£0.00	£750.00
3356	Westfield Voices		WPC Grant	4203/202	£400.00	£0.00	£400.00
3357	Westfield Football Club		WPC Grant	4203/202	£750.00	£0.00	£750.00
3358	SB Audio	05/10/2024	Christmas lights sound system	4223/202	£416.25	£0.00	£416.25
3360	Auditing Solutions	28/11/2024	Internal Audit - 1st Interim	4051/1	£225.00	£45.00	£270.00
3361	Archers Marquees Ltd	02/12/2024	Marquees for Christmas Lights	4223/202	£340.00	£68.00	£408.00
3362	Jesters Carnival Club	01/12/2024	Stewarding Christmas Lights	4223/202	£138.00	£0.00	£138.00
					TOTAL	£11,670.69	

Added since the agenda was distributed:

3363	Westfield Sports and Community Centre	06/12/2024	Buffet for Grants presentation	4223/202	£420.00	£0.00	£420.00
3364	AIB Electrical	03/12/2024	Christmas lights electrics	4223/202	£465.00	£0.00	£465.00
3365	SAS Barriers		Barriers for lights switch on	4223/202	£430.50	£86.10	£516.60
3366	Glacier Environmental	30/11/2024	Legionella at pavilion	4062/308	£348.00	£69.60	£417.60
					TOTAL	£1,819.20	

APPENDIX 4 – REGULAR PAYMENTS
Schedule of regular payments 2024-25

(All amounts are NET)

Supplier	Details	April	May	June	July	August	Sept	October	Nov	Dec
Avon Pension Fund (BACS monthly)	Superannuation	£1,152.18	£1,185.75	£1,177.19	£1,238.61	£1,192.54	£1,192.54	£1,192.54	£1,192.54	£1,605.02
DCK - BACS monthly	Accounting support	£0.00	£862.25	£0.00	£262.50	£183.75	£210.00	£189.00	£0.00	£0.00
GPS Telecoms (DD monthly)	Telephone and broadband	£24.03	£65.81	£65.81	£63.45	£65.81	£65.81	£65.81	£78.97	£65.81
Greensward (BACS monthly)	Grounds maintenance + Waterside dog bins	£2,176.58	£2,170.00	£2,165.42	£2,165.42	£2,165.42	£2,177.92	£2,177.92	£2,177.92	£2,117.92
HMRC (BACS monthly)	PAYE and NI	£613.00	£651.05	£579.07	£705.44	£638.11	£638.11	£637.91	£638.11	£1,155.95
Oval Commercial (SO-£587.70 + £420=) the rest BACS - monthly	Office Rental	£839.75	£839.75	£1,007.70	£1,007.70	£1,007.70	£1,007.70	£1,007.70	£1,007.70	£1,007.70
Oval Commercial (BACS)	Use of Boardroom	£60.00	£50.00	£60.00	£60.00	£60.00	£20.00	£60.00	£90.00	£60.00
Net Salaries (and expenses) (BACS monthly)	Office staff	£3,580.69	£3,670.08	£3,708.37	£3,820.64	£3,713.49	£3,708.99	£3,709.19	£3,708.99	£4,805.93
Public Works Loans Board (DD - 6 monthly)	Westhill Play Area	£0.00	£0.00	£0.00	£3,686.72	£0.00	£0.00	£0.00	£0.00	£0.00
Ricoh (BACS quarterly)	Photocopier	£152.40	£0.00	£127.00	£0.00	£0.00	£127.00	£0.00	£0.00	£0.00
Eon Next wef 1/11/23 monthly	NH Pavilion - Electricity	£86.28	£81.97	£84.47	£76.14	£81.21	£67.98	£73.53	£86.47	£47.31
Southern Electric d/d annually	Xmas Lights on lampposts	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Southern Electric (DD quarterly)	Christmas Tree	£57.96	£0.00	£0.00	£53.80	£0.00	£0.00	£51.73	£330.33	
SoVision IT (BACS monthly)	IT Support	£208.35	£226.23	£226.23	£226.23	£226.23	£226.23	£226.23	£226.23	£18.48
Eon Next wef 1/11/23	NH Pavilion - Gas	£103.78	£93.17	£45.00	£92.01	£0.00	£61.77	£75.86	£88.60	£102.58
Water2Business (DD six mnthly)	AUTO-watering systems 2365915101 - Wesley Ave; 02- Coal Truck Jubilee Green- 03- Jubilee Green-04- Coal	£0.00	£0.00	£0.00	£0.00	£43.73	£218.92	£0.00	£0.00	£0.00
Water2Business (DD six mnthly)	NH Pavilion 70215504	£0.00	£0.00	£0.00	£0.00	£0.00	£214.09	£0.00	£0.00	£0.00
Youth Connect South West (Bacs quarterly). Nom code 4237/202	Youth Work contract 1/4/23-31/3/25	£2,985.21	£0.00	£0.00	£2,985.21	£0.00	£0.00	£2,985.21	£0.00	£0.00
Information Commissioners Officer (DD)	Data Protection Fee (annual)	£0.00	£0.00	£0.00	£40.00	£0.00	£0.00	£0.00	£0.00	£0.00
	Monthly Total	£12,040.21	£9,896.06	£9,246.26	£16,483.87	£9,377.99	£9,937.06	£12,452.63	£9,625.86	£10,986.70

Westfield Parish Council

Internal Audit Report 2024-25 (Interim)

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 2024-25 financial year, both at our offices in advance of and during our interim visit to the Council, which took place on 27th November 2024: it will be updated following our final visit, the date of which has yet to be determined but will be timed to follow closure of the year's accounts by DCK Accounting.

Internal Audit Approach

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

Overall Conclusion

We are pleased to record that no issues have been identified from the work undertaken to date this year that warrant formal comment or recommendation. We will update this report and sign-off the IA Certificate in the year's AGAR accordingly following our final review.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

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

Two bank accounts are in operation for day-to-day transactions with the Co-op bank (Current and Treasury accounts) recorded in separate cashbooks. A third cashbook account is in place with Nationwide holding £85,000 of the Council's surplus funds. A further cashbook is in use to record the limited transactions in the year through the petty cash account. We noted last year that the contract accountants are now only attending and updating the records every two months with the result that only financial information to 30th September 2024 had been entered into the accounting software at the time of this interim review. Consequently, we have: -

- Ensured the accurate carry forward of the prior year closing balances as reported in the certified 2023-24 AGAR to the current year's accounting records;
- Ensured that a comprehensive, meaningful and appropriate nominal coding and cost centre structure is in place to facilitate effective budgetary monitoring and control;
- Checked and agreed transactions in the current account cashbook to the supporting Co-op Bank statements for two months (April and September 2024);
- Checked and agreed the year to 30th September 2024 transactions on the Co-op Treasury and Nationwide deposit accounts to the supporting bank statements; and
- Verified the reconciliations of the Co-op Current account between the cash books and the relevant bank statements at 30th April and September 2024, plus those on the Co-op Treasury and Nationwide deposit accounts as at 30th September 2024.

We are pleased to note that a non-account signing councillor is subjecting reconciliations to quarterly independent scrutiny and sign-off, together with the period end bank statements and Omega Trial Balance.

Conclusions

We are pleased to record that no issues concerns have been identified in this review area for the year to date. We shall undertake further work in this area at our final visit, including ensuring the accuracy of the year-end bank reconciliations and accurate disclosure of the combined cash and bank balances in the year-end AGAR.

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) were reviewed and re-adopted in May 2024, with the FRs further revised and adopted in July 2024 to bring them into line with the latest recently promulgated NALC model document.

We have reviewed the Council and standing committee meeting minutes reading those to date in 2024-25 as posted on the Council's website to ensure that no issues affecting the Council's financial stability either in the short, medium or long-term exist and are pleased to confirm that to be the position.

We have noted previously 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.

We also note that the external auditors have signed-off the 2023-24 AGAR with no outstanding issues and are also pleased to note the appropriate publication of the 2023-24 Notice of Public Rights for the requisite 30 working days.

Conclusions

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

Review of Expenditure & VAT

Our aim here is to ensure that: -

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

We have previously discussed the control procedures in place over the approval and release of payments, which continue in operation: we consider them to be sound and appropriate for the Council's ongoing requirements with members visiting the Council's offices and physically releasing the payments online, following their online set-up.

We have selected a test sample of 27 individual payments processed in the financial year to 30th September 2024 by reference to the Omega accounts information to that date 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 20th payment totalling £102,455 and equating to 78% by value of non-pay related payments in the year to the above date.

We have also checked and ensured the accurate submission and recovery of the final 2023-24 and first two 2024-25 quarterly VAT reclaims to the underlying detail in the Omega control account for the current year with no issues arising.

Conclusions

We are pleased to record that no concerns have been identified in this area of our review process to date this year with all payments in our test sample appropriately signed-off by two councillors. We will extend our test sample applying the same criteria at our final review visit also examining the remaining quarterly VAT reclaims agreeing detail to the Omega control account.

Assessment and Management of Risk

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

We noted in our 2023-24 final report that a comprehensive Risk Management Strategy is in place, supplemented by detailed Financial Risk Assessments generated through the LCRS software, which was last reviewed, updated and adopted in February 2024. We note that a similar review will be undertaken prior to the financial year-end and will review the outcome and ensure formal adoption at our final review visit.

We have examined the current year's insurance schedule with Zurich and consider that the level of cover in place is appropriate for the Council's present requirements with Employer's and Public Liability standing at £10 million and £12 million respectively and, Fidelity Guarantee cover at £1 million and Business Interruption "Loss of Revenue" cover in place at £4,500.

Conclusions

We are pleased to record that no matters arise in this area currently: we shall continue to monitor the Council's approach to risk management at future visits ensuring the formal review and re-adoption of the supporting documentation prior to the financial year-end.

Budgetary Control & Reserves

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

This interim visit occurred in advance of members' formal and final consideration / adoption of the budget and precept requirements for 2025-26 and will consequently review the outcome of those deliberations at our final visit.

We are also pleased to note that members are provided with detailed budget performance information based on the Omega accounting software during the course of the financial year and have reviewed the latest budget position, as at 30th September 2024, seeking and obtaining appropriate explanations for the few significant variances existing by reference to the Omega detailed transaction reports.

Conclusions

No issues arise in this area currently: we shall undertake further work at our final review visit ensuring, as above, that the Council has formally approved its budgetary and precept requirements for 2025-26. We shall examine the final year-end budget outturn seeking explanations for any significant variances that may arise also considering the appropriateness of

the level of retained reserves (both in the General and Earmarked funds) to meet the ongoing revenue spending plans and any future development aspirations.

Review of Income

In examining the Council's sources of income, we aim to establish that robust procedures are in place to ensure that income due to the Council is identified and invoiced accordingly (where appropriate); that arrangements for the secure handling of any cash income are in place and that income due to the Council is recovered within a reasonable time span. The Council currently receives income by way of the annual precept, CIL moneys, a one-off allotment rent receipt, occasional grants and donations, bank interest and recovered VAT.

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

Conclusions

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

Petty Cash Account

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

We have examined a sample of payments made in the May and October 2024 ensuring that an appropriate trade invoice or till receipt supported each payment made and that, where applicable, any VAT expended is identified for recovery through the quarterly reclaims submitted to HMRC.

We have also, at this interim visit, checked the physical cash holding to the supporting spreadsheet records being maintained noting a small 20 pence cash surplus, which we have drawn to the Clerk's attention for remedial action.

Conclusions

No matters arise in this area warranting formal comment or recommendation: we shall ensure the appropriate correction of the cash surplus as part of our final review programme.

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. We have consequently: -

- Obtained detail of the staff in post currently, their spinal point on the national NJC pay scale and basic working hours;

- Noted Council's the intention to implement the 2024-25 national pay agreement, which, together with arrears backdated to 1st April 2024, will be applied with the December 2024 payroll;
- Checked the 3 staff members' salaries paid in September 2024 ensuring that the gross salaries paid were in line with the Clerk's establishment record;
- Checked and agreed the Clerk's calculations of the revised 2024-25 monthly gross salaries for each employee, together with the arrears due backdated to 1st April 2024;
- Checked the September 2024 NI / tax and pension deductions recorded on each employees' payslips for the month 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. We shall, at our final visit, review the December 2024 payslips ensuring the accurate implementation of the Clerk's revised salaries due to each employee.

Investments and Loans

As indicated earlier in this report the Council holds surplus funds in a Nationwide Building Society account with interest earned on that account transferred to the Co-op Current bank account each month.

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

Conclusions

No matters have been identified at this stage of our review requiring formal comment or recommendation. We shall undertake further work at our final review, checking the second half-yearly loan repayment and ensuring the accurate disclosure of the value of the outstanding loan liability as at 31st March 2025 in the year's AGAR.

