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Our Ref: MARK/WES010

Mrs C Kennet
Westbourne Parish Council
53 Skylark Avenue
Emsworth
Hampshire
PO10 7GB

19 May 2023

Dear Claire

Re: Westbourne Parish Council
Internal Audit Year Ended 31 March 2023 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 19 May 2023 we enclose our report for your kind attention and presentation to the council. This report should be considered alongside the interim audit report issued following our interim audit on 23 September 2022. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Westbourne Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments on actions taken since interim visit
BUDGET, PRECEPT AND RESERVES	I recommend the council keeps the level of general reserve under review.	

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Confirm that the council is compliant with GDPR.

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

- 5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.
- 5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.
- 5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.
- 5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.

I recommend the council follows the JPAG guidance on emails for councillors and ensures that all councillors use their official email accounts for all council business.

Check that the council's Finance Regulations are being routinely followed.

Sample testing of invoices and payments was completed at the interim audit, and I am satisfied that the council continues to follow its adopted Financial Regulations.

Confirm that checks of the accounts are made by a councillor.

The system noted above, and the interim internal audit checks, detail internal review takes place, and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"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."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The accounting records show that the council ended the year with income reported as 105.8% of budget and expenditure reported as 100.0% of budget. This demonstrates that the council has managed the budget effectively during the year.

At the end of the financial year, the council held £146,405 in earmarked reserves (EMR), spread across a range of clearly identifiable projects. I checked the purpose of these EMRs with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The council also held circa £48,674 in the general reserve at the year-end.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states '*the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure*' (para 5.33).

The general reserve balance is within the recommended range.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register.

The council has no borrowing nor long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

I reviewed the March 2023 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

The council has bank accounts with Lloyds and Unity Trust. Balances held at the year-end exceed the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS) and the council should keep this under review.

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
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>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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>	YES – the Clerk advises the council in respect of its legal powers.
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>	YES – the requirements and timescales for 2021/22 year-end were followed.
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>	YES – the council has a risk management scheme and appropriate external insurance.
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>	YES – the council has appointed an independent and competent internal auditor.
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>	YES – matters raised in internal and external audit reports have been addressed.
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	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Internal Auditor notes
1	Balances brought forward	160,537	183,699	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	103,869	115,437	Figure confirmed to central records
3	Total other receipts	36,676	33,872	Agrees to underlying records
4	Staff costs	22,998	30,430	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	94,385	107,499	Agrees to underlying records
7	Balances carried forward	183,699	195,079	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	183,699	195,079	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	313,845	313,871	Matches asset register
10	Total borrowings	0	0	Council has no borrowing
11a	Disclosure note re Trust Funds (including charitable)	Yes	Yes	Yes – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)		Yes	Yes – the council has met the requirements of the disclosure notice

Audit findings

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement for the box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22. The 2021/22 figures have been restated to include the Joint Burial Committee (JBC) share which had previously been excluded due to no information being made available to the council.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2021/22 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

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

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council	9 June 2022	8 June 2023
Date inspection notice issued	10 June 2022	9 June 2023
Inspection period begins	13 June 2022	12 June 2023
Inspection period ends	22 July 2022	21 July 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council. I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			✓
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	The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for 2021/22 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Andy Beams
For Mulberry & Co

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
None		

Annual Governance and Accountability Return 2022/23 Form 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

Westbourne Parish Council

www.westbourne-pc.gov.uk

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

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

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

NO
PETTY
CASH

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

Date(s) internal audit undertaken

23/09/2022 19/05/2023

Name of person who carried out the internal audit

ANDY BEAMS, MULBERRY & Co

Signature of person who carried out the internal audit

Beams

Date

19/05/2023

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

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

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Westbourne Parish Council

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

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

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

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

13/04/2023



and recorded as minute reference:

12

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

Chairman

Clerk

www.westbourne-pc.gov.uk

Section 2 – Accounting Statements 2022/23 for

Westbourne Parish Council

*** RESTATED**

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	160,537	183,699	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	103,869	115,437	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	36,676	33,872	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	22,998	30,430	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	94,385	107,499	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	183,699	195,079	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	183,699	195,079	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	313,845	313,871	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

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



Date

18/05/2023

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

as recorded in minute reference:

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

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

In respect of

Westbourne Parish Council

1 Respective responsibilities of the auditor and the authority

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

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

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

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

2 External auditor's limited assurance opinion 2022/23

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

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

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

14:01

Detailed Receipts & Payments by Budget Heading 31/05/2023

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Income							
1076 Precept	63,255	126,509	63,255			50.0%	
1080 Bank Interest	0	1	1			0.0%	
1090 Misc Income	0	1	1			0.0%	
1110 Access licence - Sydenham Terr	0	200	200			0.0%	
1120 Rent - Allotment Association	0	500	500			0.0%	
1200 Grants Received	500	0	(500)			0.0%	
Income :- Receipts	63,755	127,211	63,457			50.1%	0
Net Receipts	63,755	127,211	63,457				
110 General Admin & Disbursements							
4000 Clerk's Salary - Gross	3,344	25,000	21,656		21,656	13.4%	
4010 Employers National Insurance	0	2,200	2,200		2,200	0.0%	
4030 Employers Pension	772	5,000	4,228		4,228	15.4%	
4060 Travelling (Clerk)	33	75	42		42	43.8%	
4065 Home Used as Office	52	320	268		268	16.3%	
4070 Chairman's Expenses	104	200	96		96	51.8%	
4075 Councillor's Expenses	0	200	200		200	0.0%	
4080 Courses & Publications	0	500	500		500	0.0%	
4085 External Audit	0	440	440		440	0.0%	
4090 Internal Audit	193	440	247		247	43.8%	
4095 Legal Advice & Professional	105	2,000	1,895		1,895	5.3%	
4105 Information Commissioner Offic	0	35	35		35	0.0%	
4110 Insurance	0	1,500	1,500		1,500	0.0%	
4115 Rialtas Financial Software	411	500	89		89	82.2%	
4120 Cloud Doc Storage/MS 365	240	1,000	760		760	24.0%	
4125 Hall Hire /Zoom Meeting Expens	420	550	130		130	76.4%	
4130 Stationery / Printing	68	220	152		152	30.9%	
4135 Postage / Po Box Address	330	350	20		20	94.3%	
4140 Mobile Phone	34	330	296		296	10.4%	
General Admin & Disbursements :- Indirect Payments	6,106	40,860	34,754	0	34,754	14.9%	0
Net Payments	(6,106)	(40,860)	(34,754)				
120 Running Costs							
4200 Westbourne Cemetery	0	12,137	12,137		12,137	0.0%	
4205 Ground Maintenance - Monks Hil	902	9,000	8,098		8,098	10.0%	
4215 Ground Maintenance - Mill Road	687	8,700	8,013		8,013	7.9%	
4220 Playground Defib Inspections	450	2,500	2,050		2,050	18.0%	

14:01

Detailed Receipts & Payments by Budget Heading 31/05/2023

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4225 Playground Inspections	0	1,320	1,320		1,320	0.0%	
4230 Footway Lighting Maintenance	0	1,300	1,300		1,300	0.0%	
4235 Rent to CDC - Mill Road Field	100	100	0		0	100.0%	
4705 Plant /Soil Flower Troughs	0	100	100		100	0.0%	
Running Costs :- Indirect Payments	2,139	35,157	33,018	0	33,018	6.1%	0
Net Payments	(2,139)	(35,157)	(33,018)				
130 Subscriptions, S137 / S147							
4300 Membership WSALC / NALC	800	799	(1)		(1)	100.1%	
4305 Local Council Review Qtr Mag	0	17	17		17	0.0%	
4310 Clerk's Membership SLCC	0	230	230		230	0.0%	
4315 British Legion Poppy Appeal	0	65	65		65	0.0%	
4320 Westbourne Allotment Associat	50	50	0		0	100.0%	
4325 Closed Churchyard	200	200	0		0	100.0%	
4330 Homestart	250	250	0		0	100.0%	
4335 Citizens Advice	300	300	0		0	100.0%	
4340 Parish Online Subscription	75	80	5		5	93.8%	
4345 Community Chest Grants	156	500	344		344	31.2%	
4350 Grants	2,878	3,000	122		122	95.9%	
Subscriptions, S137 / S147 :- Indirect Payments	4,708	5,491	783	0	783	85.7%	0
Net Payments	(4,708)	(5,491)	(783)				
140 Capital Schemes							
4400 Play Equipment - Monks Hill	0	3,000	3,000		3,000	0.0%	
4425 Office Equipment	0	200	200		200	0.0%	
4430 Tree Survey/Surgery	0	1,000	1,000		1,000	0.0%	
4440 Defibrillators	0	1,000	1,000		1,000	0.0%	
4445 Noticeboards	0	100	100		100	0.0%	
4455 Community Bus Service	1,500	2,000	500		500	75.0%	
4465 National Commemorations /Celeb	984	1,000	16		16	98.4%	
4470 TRO Highways	0	6,000	6,000		6,000	0.0%	
4475 Bourne Heritage Trail	1,500	1,500	0		0	100.0%	
Capital Schemes :- Indirect Payments	3,984	15,800	11,816	0	11,816	25.2%	0
Net Payments	(3,984)	(15,800)	(11,816)				
150 Services							
4500 Footway Lighting Energy SSE	0	2,000	2,000		2,000	0.0%	
4505 Waste Bins & Emptying	0	1,600	1,600		1,600	0.0%	
Services :- Indirect Payments	0	3,600	3,600	0	3,600	0.0%	0
Net Payments	0	(3,600)	(3,600)				

Detailed Receipts & Payments by Budget Heading 31/05/2023

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>160 Communications</u>							
4600 Community Consultation	0	250	250		250	0.0%	
4605 Newsletter /Printing Communica	179	3,000	2,821		2,821	6.0%	
4610 Website Hosting & Email Acc	0	500	500		500	0.0%	
Communications :- Indirect Payments	<u>179</u>	<u>3,750</u>	<u>3,571</u>	<u>0</u>	<u>3,571</u>	<u>4.8%</u>	<u>0</u>
Net Payments	<u>(179)</u>	<u>(3,750)</u>	<u>(3,571)</u>				
<u>170 Contingency Fund</u>							
4715 IT Support	0	50	50		50	0.0%	
4720 Increase general reserve	0	7,500	7,500		7,500	0.0%	
4790 New Initiatives Fund	4,628	15,000	10,372		10,372	30.9%	
Contingency Fund :- Indirect Payments	<u>4,628</u>	<u>22,550</u>	<u>17,922</u>	<u>0</u>	<u>17,922</u>	<u>20.5%</u>	<u>0</u>
Net Payments	<u>(4,628)</u>	<u>(22,550)</u>	<u>(17,922)</u>				
<u>999 VAT Data</u>							
515 VAT on Payments	169	0	(169)		(169)	0.0%	
VAT Data :- Indirect Payments	<u>169</u>	<u>0</u>	<u>(169)</u>	<u>0</u>	<u>(169)</u>		<u>0</u>
Net Payments	<u>(169)</u>	<u>0</u>	<u>169</u>				
Grand Totals:- Receipts	<u>63,755</u>	<u>127,211</u>	<u>63,457</u>			<u>50.1%</u>	
Payments	<u>21,914</u>	<u>127,208</u>	<u>105,294</u>	<u>0</u>	<u>105,294</u>	<u>17.2%</u>	
Net Receipts over Payments	<u>41,841</u>	<u>3</u>	<u>(41,838)</u>				
Movement to/(from) Gen Reserve	<u>41,841</u>						

**Bank Reconciliation Statement as at 31/05/2023
for Cashbook 1 - Lloyds Bank A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank A/c	31/05/2023		138,053.55
			<u>138,053.55</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			138,053.55
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			138,053.55
		Balance per Cash Book is :-	138,053.55
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Bank Reconciliation up to 31/05/2023 for Cashbook No 1 - Lloyds Bank A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
03/04/2023	26	117.83		117.83		R <input type="checkbox"/>	CUTTING EDGE FABRICS
03/04/2023	27	5.23		5.23		R <input type="checkbox"/>	WHSMITH
03/04/2023	28	8.57		8.57		R <input type="checkbox"/>	CONFIDENTIAL PAYMENTS
03/04/2023	29	7.49		7.49		R <input type="checkbox"/>	AMAZON UK
12/04/2023	30	20.59		20.59		R <input type="checkbox"/>	EE
12/04/2023	31	1,584.41		1,584.41		R <input type="checkbox"/>	CONFIDENTIAL PAYMENTS
12/04/2023	32	19.90		19.90		R <input type="checkbox"/>	DOBBIES
12/04/2023	33	28.40		28.40		R <input type="checkbox"/>	TESCO
12/04/2023	33A	3.00		3.00		R <input type="checkbox"/>	TESCO
12/04/2023	34	45.18		45.18		R <input type="checkbox"/>	AMAZON SERVICE EUROPE
12/04/2023	35	490.10		490.10		R <input type="checkbox"/>	WEST SUSSEX COUNTY COUNCIL
12/04/2023	36	134.63		134.63		R <input type="checkbox"/>	MICROSHADE
12/04/2023	37	9.48		9.48		R <input type="checkbox"/>	MICROSOFT
12/04/2023	38	420.00		420.00		R <input type="checkbox"/>	THE MEETING PLACE
12/04/2023	39	175.18		175.18		R <input type="checkbox"/>	RIALTAS
12/04/2023	40	90.00		90.00		R <input type="checkbox"/>	PARISHONLINE
12/04/2023	41	300.00		300.00		R <input type="checkbox"/>	THE STAGS HEAD PUB
12/04/2023	42	528.00		528.00		R <input type="checkbox"/>	METTA MEDIA LTD
12/04/2023	43	275.00		275.00		R <input type="checkbox"/>	GM SUPPORT
12/04/2023	44	43.21		43.21		R <input type="checkbox"/>	PHOTOBOX
12/04/2023	45	20.00		20.00		R <input type="checkbox"/>	WAITROSE
12/04/2023	46	1,500.00		1,500.00		R <input type="checkbox"/>	EMSWORTH RESIDENTS
12/04/2023	47	200.00		200.00		R <input type="checkbox"/>	ST JOHN'S BAPTIST CHURCH
12/04/2023	48	86.40		86.40		R <input type="checkbox"/>	NEW DAWN FURNITURE
12/04/2023	48A	86.40		86.40		R <input type="checkbox"/>	NEW DAWN FURNITURE
12/04/2023	49	658.68		658.68		R <input type="checkbox"/>	AMBEROL
12/04/2023	50	4,895.22		4,895.22		R <input type="checkbox"/>	ENERVEO
12/04/2023	51	100.00		100.00		R <input type="checkbox"/>	Westbourne local history group
24/04/2023	52	61.17		61.17		R <input type="checkbox"/>	ALDI
24/04/2023	52A	2.00		2.00		R <input type="checkbox"/>	B&M
24/04/2023	52B	44.48		44.48		R <input type="checkbox"/>	ALDI
24/04/2023	54	4.50		4.50		R <input type="checkbox"/>	CONFIDENTIAL PAYMENTS
24/04/2023	55	231.12		231.12		R <input type="checkbox"/>	MULBERRY & CO
26/04/2023	3		500.00	500.00		R <input type="checkbox"/>	Receipt(s) Banked
10/05/2023	2		1,235.61	1,235.61		R <input type="checkbox"/>	Receipt(s) Banked
12/05/2023	4		175.18	175.18		R <input type="checkbox"/>	Receipt(s) Banked
22/05/2023	56	1,500.00		1,500.00		R <input type="checkbox"/>	SOUTHBOURNE COMMUNITY TRUST
		<u>13,696.17</u>	<u>1,910.79</u>				

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Westbourne Parish Council
53 SKYLARK AVENUE
EMSWORTH
HAMPSHIRE
PO10 7GB

Your Account

Sort Code 30-91-97
Account Number 00168407

TREASURERS ACCOUNT

01 May 2023 to 31 May 2023

Money In	£1,910.79	Balance on 01 May 2023	£149,838.93
Money Out	£13,696.17	Balance on 31 May 2023	£138,053.55

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
03 May 23	CLARE KENNETT 300000001129296437	FPO		139.12	149,699.81
10 May 23	HMRC VTR XWV126000103738	BGC	1,235.61		150,935.42
12 May 23	EE LIMITED Q74144313419673242	DD		20.59	150,914.83
12 May 23	METTA MEDIA LTD 300000001133922921 0119	FPO		528.00	150,386.83
12 May 23	ANITA J WEBB 600000001130306984 00010	FPO		300.00	150,086.83
12 May 23	GEOXPHERE LTD 500000001130598440 45UD060-	FPO		90.00	149,996.83
12 May 23	RIALTAS 300000001133923389 SM28555 165710 10 12MAY23	FPO		175.18	149,821.65
12 May 23	THE MEETING PLACE 100000001127157414 2023-044	FPO		420.00	149,401.65
12 May 23	MICROSOFT 300000001133923414	FPO		9.48	149,392.17
12 May 23	MICROSHADE 300000001133923436 17776	FPO		134.63	149,257.54
12 May 23	WSCC LGPS 500000001130598507 CLARE	FPO		490.10	148,767.44
12 May 23	CLARE KENNETT 400000001135368903 SALARY	FPO		1,680.89	147,086.55
12 May 23	RIALTAS SM28555 HUBX432F020B0DDBFC 165710	FPI	175.18		147,261.73
15 May 23	CLARE KENNETT 500000001132302115	FPO		63.21	147,198.52
15 May 23	STEWART CORMACK 100000001128862386 INV NO	FPO		275.00	146,923.52
15 May 23	NEW DAWN FURNITURE 400000001137074455 P198-JR-	FPO		86.40	146,837.12

(Continued on next page)

TREASURERS ACCOUNT

Sort Code 30-91-97
Account Number 00168407

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
22 May 23	NEW DAWN FURNITURE 500000001135933630 P198-JR-	FPO		86.40	146,750.72
22 May 23	ST JOHN THE BAPTIS 100000001132496316 CLOSED	FPO		200.00	146,550.72
22 May 23	SOUTHBOURNE COMMUN 400000001140710257 BOURNE	FPO		1,500.00	145,050.72
22 May 23	EMSWORTH RESIDENTS 400000001140710266 BOURNE	FPO		1,500.00	143,550.72
23 May 23	WESTBOURNE LOCAL H 200000001132475713 PARISH	FPO		100.00	143,450.72
23 May 23	ENERVEO 200000001132475720	FPO		4,895.22	138,555.50
23 May 23	AMBEROL LTD 500000001136448897	FPO		658.68	137,896.82
24 May 23	CLARE KENNETT 300000001140300092	FPO		112.15	137,784.67
24 May 23	MULBERRY & CO 400000001141747354 21227	FPO		231.12	137,553.55
26 May 23	CDC PAYMENTS N00088	BGC	500.00		138,053.55

Transaction types

BGC Bank Giro Credit	BP Bill Payments	CHG Charge	CHQ Cheque
COR Correction	CPT Cashpoint	DD Direct Debit	DEB Debit Card
DEP Deposit	FEE Fixed Service	FPI Faster Payment In	FPO Faster Payment Out
MPI Mobile Payment In	MPO Mobile Payment Out	PAY Payment	SO Standing Order
TFR Transfer			

**Bank Reconciliation Statement as at 31/05/2023
for Cashbook 2 - Unity Trust Saving A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Trust Savings A/c	31/05/2023		85,931.20
			<hr/> 85,931.20
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			85,931.20
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			85,931.20
		Balance per Cash Book is :-	85,931.20
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Westbourne Parish Council, 8 June 2023**Agenda item 15: Payments for approval**

(DD: payment made by Direct Debit, IB: payment made by Internet Banking, C: cheque payment including number, PC: payment made by petty cash, *movement of an earmarked reserve, ** paid from No 2 account)

Payments for approval		Total	Net	VAT
BACS	EE Mobile phone	20.59	17.16	3.43
BACS	Confidential payments June 23			
BACS	LGPS May 23			
	Microshade cloud storage and email			
BACS	accounts	141.69	118.07	23.62
BACS	MS 365	9.48	7.90	1.58
	Woodmancote Residents' Association			
BACS	community chest grant	100.00	100.00	0.00
	WSCC street light maintenance and			
BACS	electricity 2022-23	2,148.98	1,790.82	358.16
		2,420.74	2,033.95	386.79
Payments for retrospective approval				
BACS	Amberol 2 x planters for the Square	658.68	548.90	109.78
BACS	Enerveo 5 x heritage street lights	4,895.22	4,079.35	815.87
BACS	History Group community chest grant	100.00	100.00	0.00
	Reimbursement C Kennett Annual			
BACS	Parish Meeting expenses	107.65		
	Mileage C Kennett return trip to waste			
BACS	recycling centre and Aldi	450.00	4.50	0.00
BACS	Mulberry & Co internal audit fee	231.12	192.60	38.52
BACS	Bourne Community Bus donation	1,500.00	1,500.00	0.00
BACS				
		7,942.67	6,425.35	964.17

Westbourne Parish Council, 8 June 2023

Agenda item 16: Correspondence list

- SDNPA election: To consider the candidates and agree on who to vote for.
- Email from Tony Whitty, Divisional Planning Manager at CDC, about new housing development and mitigation of the impact on the A27.
- Email from Johnathan Kaye, Public Rights of Way Officer at CDC, about the works undertaken to the public rights of way in the Parish during 2022.
- Email from Nicholas Bennett, Divisional Legal and Democratic Services Manager at CDC, about the safety of councillors online with links to further advice.