

DISPENSATION REQUEST FORM

Please give full details of the following in support of your application for a dispensation. If you need any help completing this form, please contact the Parish Clerk.

Your name	Kim Franks
The business for which you require a dispensation (refer to agenda item number if appropriate)	<p>All items relating to Westbourne Community Trust, a community benefit society, and its work in the Parish, including:</p> <ul style="list-style-type: none"> - an affordable housing scheme - replacement of the play area and other improvements or changes to the recreation ground at Mill Road - building storage and toilet facilities for use by the Allotment Association and any issues associated to the lease agreement - land adjacent to 56 Mill Road and any issues associated to the access licence with the property owner - improved parking for residents on Mill Road
Details of your interest in that business	Board trustee.
Date of meeting or time period (up to 4 years) for which dispensation is sought	September 2023 to September 2027.
Dispensation requested to participate, or participate further, in any discussion of that business by that body	Yes.
Dispensation requested to participate in any vote, or further vote, taken on that business by that body	Yes.
REASON(S) FOR DISPENSATION 33(2)(a) without the dispensation the number of persons unable to participate in the transaction of business would be so great as to impede the transaction of the business	To participate in Board discussions and the decision-making process.
33(2)(b) without the dispensation the representation of different political groups would be affected so as to alter the likely outcome of any vote	Understood.
33(2)(c) the dispensation is in the interests of persons living in the authority's area	Most definitely the case.
33(2)(e) that it is otherwise appropriate to grant a dispensation Reason :	

Signed:

Dated: 1st September 2023

DECISION:

Dispensation Given: YES / NO

LENGTH OF DISPENSATION:

Date:

Minute Number:

Signed: Clerk to the Council

DISPENSATION REQUEST FORM

Please give full details of the following in support of your application for a dispensation. If you need any help completing this form, please contact the Parish Clerk.

Your name	Richard Hitchcock.
The business for which you require a dispensation (refer to agenda item number if appropriate)	<p>All items relating to Westbourne Community Trust, a community benefit society, and its work in the Parish, including:</p> <ul style="list-style-type: none"> - an affordable housing scheme - replacement of the play area and other improvements or changes to the recreation ground at Mill Road - building storage and toilet facilities for use by the Allotment Association and any issues associated to the lease agreement - land adjacent to 56 Mill Road and any issues associated to the access licence with the property owner - improved parking for residents on Mill Road
Details of your interest in that business	Board trustee.
Date of meeting or time period (up to 4 years) for which dispensation is sought	September 2023 to September 2027.
Dispensation requested to participate, or participate further, in any discussion of that business by that body	Yes.
Dispensation requested to participate in any vote, or further vote, taken on that business by that body	Yes.
REASON(S) FOR DISPENSATION 33(2)(a) without the dispensation the number of persons unable to participate in the transaction of business would be so great as to impede the transaction of the business	To participate in Board discussions and the decision-making process.
33(2)(b) without the dispensation the representation of different political groups would be affected so as to alter the likely outcome of any vote	Understood.
33(2)(c) the dispensation is in the interests of persons living in the authority's area	Most definitely the case.
33(2)(e) that it is otherwise appropriate to grant a dispensation Reason :	

Signed:

Dated: 31st August 2023

DECISION:

Dispensation Given: YES / NO

LENGTH OF DISPENSATION:

Date:

Minute Number:

Signed: Clerk to the Council

Smaller Authority Name: Westbourne Parish Council

NOTICE OF CONCLUSION OF ANNUAL AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Accounts and Audit Regulations 2015

- 1 The audit of accounts for (Smaller Authority Name) Westbourne Parish Council for the year ended 31 March 2023 has been completed and the accounts have been published.**
- 2 The Annual Return is available for inspection by any local government elector in the area of (Smaller Authority Name) Westbourne Parish Council on application to**
 - (a) (Name of Clerk)**
Mrs Clare Kennett
 - (b) (Address of Clerk)**
Westbourne Parish Council, PO Box 143, Emsworth, PO10 9DX

 - (c) (Telephone/email, and hours and arrangements to view)**
07775654483
clerk@westbourne-pc.gov.uk
www.westbourne-pc.gov.uk
- 3 Copies will be provided to any person on payment of £0.00 for each copy of the Annual Return**

Announcement made by (Name of Clerk)

Mrs Clare Kennett

Date of Announcement

Monday 4 September 2023



Our ref: 979/1379033

31 August 2023

Ms C Kennett
Westbourne Parish Council
PO Box 143
Emsworth
PO10 9DX

Moore East Midlands
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ
T 01536 461900

Moore East Midlands
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ
T 01733 397300

www.moore.co.uk

Dear Clare

Annual Governance and Accountability Return for the Year ended 31 March 2023

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2023.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

We draw your attention to the following points. An issue has been brought to our attention re a joint burial committee account you are party to. The statement is that previous AGARs have not included your share of this income, expenditure and bank balance as the basis of the split with the other authority had not been agreed. On this basis, the AGS should historically have noted that the information being provided excluded these figures as they were not known and therefore the accounts were not technically correctly prepared. As this has now been rectified and identified we do not anticipate this being an issue in the future.

A Notice of Conclusion of Audit form is available, if required, on our website using the link here <http://bit.ly/SmallerAuthorities>.

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely

Moore

Encs.



Westbourne

Parish Council

Address for correspondence:

PO Box 143
Emsworth
Hampshire PO10 9DX

07775654483

clerk@westbourne-pc.gov.uk

Moore
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ

15 June 2023

Sent to: wsussex.sa@mooreuk.global

Dear Sir/Madam

Restating the accounts for financial year 2021/22

Please find enclosed the completed Annual Governance and Accountability Return (AGAR) and accompanying documents for Westbourne Parish Council for the year ending 2022/23.

At Section 2, the accounts for year ending 31 March 2022 have been restated to include Westbourne Parish Council's share of the Joint Burial Committee's accounts, which is managed jointly with Southbourne Parish Council. The agreed share for Westbourne, as the smaller authority based on population size, is 28% and Southbourne is 72%.

It was not possible to include the accounts in Westbourne's AGAR until this financial year due to the two parish councils working together to ensure the joint committee was running on the correct legal footing. A constitution was agreed by the two parish councils in 2018 which saw Southbourne Parish Council, as the larger authority, taking on the role of host council and responsibility for employment, contracts and the holding of land.

The financial information required for Westbourne for its AGAR was not available from Southbourne Parish Council until this time as they have been working on advice received about how the accounts should be represented in the two council's AGAR's.

I trust that you will find all of the information you require to complete the audit for 2022/23. If not, please do not hesitate to let me know.

Yours faithfully

Clare Kennett
Clerk to Westbourne Parish Council

www.westbourne-pc.gov.uk

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

NO
PETTY
CASH

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 BEANS, MULBERRY & CO

Signature of person who carried out the internal audit

Beans

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	No*	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 cash-book 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:

08/06/23

as recorded in minute reference:

12

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



Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Westbourne Parish Council**

1 Respective responsibilities of the body and the auditor

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 report 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 the *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.

Section 1 of the AGAR was completed as approved on 13/04/2023 with a minute reference '12'. Section 2 of the AGAR was dated as approved on 08/06/2023 but with the same minute reference. On investigation (due to the same minute references being used), the minutes found on the Parish Council's website clearly show Section 1 was approved at the Parish Meeting held on 13 April 2023 and recorded as minute item '12' and Section 2 was approved at the Parish Meeting held on 8 June 2023 and recorded as minute item '52'.

As such, the minute references reflected on Section 2 of the AGAR is incorrect. We would expect this to be reflected in the council's response to Assertion 3 on the 2023-24 return and any future minute references to match back to the reference provided in those minutes.

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

The Internal Auditor has signed off the Annual Internal Audit Report 2022/23 after the Annual Governance and Accountability Return 2022/23 was approved. This means the completed 2022/23 report was not available for review and consideration with the form. It is presumed that the statements in Section 1 Annual Governance Statement refer to the previous year's internal audit report.

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

 **MOORE**

External Auditor Signature



Date

30/08/2023

Westbourne Parish Council - explanation of variances between 2021/22 and 2022/23

	31/03/2022	31/03/2023	Variance		Explanation of variance
			£	%	
1. Balances brought forward	£160,537	£183,699	£23,162		
2. Precept	£103,869	£115,437	£11,568	11%	
3. Total other receipts	£36,676	£33,872	-£2,804	-8%	
4. Staff costs	£23,298	£30,430	£7,132	31%	See explanation below
5. Loans interest etc	£0	£0	£0	0%	
6. All other payments	£94,385	£107,499	£13,114	14%	
7. Balances carried forward	£183,699	£195,079	£11,380	6%	
8. Total value of cash etc	£183,699	£195,079	£11,380	6%	
9. Total fixed assets etc	£313,845	£313,871	£26	0%	
10. Total borrowings	£0	£0	£0	0%	

Box 3: Explanation of variance, staff costs

	31/03/2022	31/03/2023	Variance		Explanation of variance
			£	%	
Clerk's salary (net)	£17,010	£23,539	£6,529	38%	The Clerk received a pay increase in November 2022 following a review of the role, and a cost of living increase in March 2021 and March 2022 as agreed by NALC
Employer National Insurance	£2,044	£2,089	£45	2%	In 2021/22, five payments were made to HMRC as the quarter 4 payment for 2020/21 was made in April 2021 (instead of March 21, financial year 2020/21). In 2022/23, four quarterly payments were made as normal.
Employer pension contribution	£4,244	£4,802	£558	13%	Employer pension contribution rates were 20.2% of gross salary
	£23,298	£30,430	£7,132		

Bank reconciliation: 31 March 2023

1. Lloyds treasurers account

Balance per Lloyds statement	£96,212.56
Less outstanding payments	£0.00
Add outstanding receipts	£0.00
Balance per cashbook	£96,212.56

2. Unity savings account

Balance per Unity statement	£85,931.20
Less outstanding payments	£0.00
Add outstanding receipts	£0.00
Balance per cashbook	£85,931.20

3. Joint Burial Committee Lloyds statement

3. Balance per JBC Lloyds statement	£46,197.32
Less outstanding payments	£0.00
Add outstanding payments	£0.00
Balance per cashbook	£46,197.32
28% share =	£12,935.24

Total	£195,079.00
--------------	--------------------


Smaller authority name:

Westbourne Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>Friday 9 June 2023</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) Clare Kennett, Parish Clerk, Westbourne Parish Council, PO Box 143, Emsworth, PO10 9DX. clerk@westbourne-pc.gov.uk. 07775 654 483.</p> <p>commencing on (c) <u>Monday 12 June 2023</u></p> <p>and ending on (d) <u>Friday 21 July 2023</u> [the 30th working day after (c) above]</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <div>MOORE</div> <p>Moore (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) Clare Kennett, Parish Clerk</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.



MULBERRY & CO

Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

9 Pound Lane
Godalming
Surrey, GU7 1BX

e office@mulberryandco.co.uk
w www.mulberryandco.co.uk
t + 44(0)1483 423054

Our Ref: MARK/WES010

Mrs C Kennett
Westbourne Parish Council
53 Skylark Avenue
Emsworth
West Sussex
PO10 7GB

3rd September 2018

Dear Mrs Kennett,

Engagement Letter – Local Authority

We are pleased to accept the instruction to act as internal auditors for the Council and are writing to confirm the terms of our appointment outlined below. The purpose of this engagement letter is to set out the basis on which we are engaged to act as internal auditors and our respective areas of responsibility, it should be read in conjunction with our standard terms and conditions.

We are bound by the ethical requirements of the Association of Chartered Certified Accountants, and accept instructions to act for you on the basis that we will act in accordance with those ethical requirements. A copy of these requirements can be viewed at our offices on request or can be seen at www.accaglobal.com.

1. Period of engagement

- a. This letter is effective for accounting periods ending on or after 31st March 2019. (The 2018/19 Council year)
- b. It replaces all previous engagement letters. The previously agreed commencement date for this engagement still applies.
- c. We will deal with matters arising in respect of periods prior to the above period as appropriate.

2. Responsibilities of the Council and Internal auditors

- a. The council is responsible for ensuring that the council maintains adequate accounting records and for preparing financial statements that have been prepared in accordance with current practices and guidelines.
- b. You are also responsible for making available to us, as and when required, all the council's accounting records and all other relevant records and related information, including minutes of all meetings. We are entitled to require from the council's officers and employees such other information and explanations as we think necessary for the performance of our duties as internal auditors.
- c. We have a statutory responsibility to report to the external auditors whether in our opinion the financial statements have been properly prepared in accordance with current practices and guidelines. In forming this opinion, we shall:
 - i. Review the accounting records and all other relevant records and related information, including minutes of all meetings.
 - ii. If deemed necessary, conduct two or more reviews per annum to verify both the procedural and financial aspects of the council.

- iii. Report to you in writing any such adjustments that we may consider necessary, or those areas where we think your systems may require improvement.
 - iv. Sign off the annual return as internal auditors.
- d. We have a professional responsibility to report if the financial statements do not comply in any material respect with applicable accounting standards, unless in our opinion the non-compliance is justified in the circumstances. In determining whether or not the departure is justified we consider:
 - i. whether the departure is required in order for the financial statements to give a true and fair view; and
 - ii. whether adequate disclosure has been made concerning the departure
- e. As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We are likely to request from you, and retain, some information and documentation for these purposes and/or to make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity within a reasonable time, there may be circumstances in which we are not able to proceed with the audit appointment.
- f. The provision of audit services is a business in the regulated sector under the Proceeds of Crime Act 2002 and, as such, partners and staff in audit firms have to comply with this legislation which includes provisions that may require us to make a money laundering disclosure in relation to information we obtain as part of our normal audit work. It is not our practice to inform you when such a disclosure is made or the reasons for it because of the restrictions imposed by the 'tipping off' provisions of the legislation.

3. Scope of Audit

- a. Our audit will be conducted in accordance with current practices and guidelines, and will include such tests of transactions and of the existence, ownership and valuation of assets and liabilities as we consider necessary.
- b. We shall obtain an understanding of the accounting and internal control systems in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether proper accounting records have been maintained by the council. We shall expect to obtain such appropriate evidence as we consider sufficient to enable us to draw reasonable conclusions there from.
- c. The nature and extent of our procedures will vary according to our assessment of the council's accounting system and, where we wish to place reliance on it, the internal control system, and may cover any aspect of the business's operations that we consider appropriate. Our audit is not designed to identify all significant weaknesses in the council's systems but, if such weaknesses come to our notice during the course of our audit which we think should be brought to your attention, we shall report them to you. Any such report may not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the council in mind and that we accept no duty or responsibility to any other party as concerns the reports.
- d. As part of our normal audit procedures, we may request you to provide written confirmation of certain oral representations which we have received from you during the course of the audit on matters having a material effect on the financial statements. In particular, where we bring misstatements in the accounts to your attention that are not adjusted, we shall require written representation of your reasons.
- e. In order to assist us with the examination of your financial statements, we shall request sight of all documents or statements, including minutes and reports, which are due to be issued with the financial statements. We are also entitled to attend all general meetings of the council and to receive notice of all such meetings.
- f. The responsibility of safeguarding the assets of the council and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with you. However, we shall endeavour to plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law

or regulations), but our examination should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.

- g. Once we have issued/uploaded our report we have no further direct responsibility in relation to the financial statements for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and that of the Annual Meeting which may affect the financial statements.
- h. We appreciate that the present size of your council renders it uneconomic to create a system of internal control based on the segregation of duties for different functions within each area of the council. In the running of your council we understand that the officers are closely involved with the control of the council's transactions. In planning and performing our audit work we shall take account of this supervision.

4. Electronic Publication

- a. Where audited financial information is published on a website or by other electronic means, it is your responsibility to ensure that any such publication properly presents the financial information and auditor's report. We reserve the right to withhold consent to the electronic publication of our report or the financial statements if they are to be published in an inappropriate manner.
- b. It is your responsibility to ensure there are controls in place to prevent or detect quickly any changes to electronically published information. We are not required to carry out ongoing review of the information after it is first published. The maintenance and integrity of electronically published information is your responsibility and we accept no responsibility for changes made to audited information after it is first posted.

5. Communication

- a. In order to ensure that there is effective two-way communication between us we set out below the expected form and timing of such communications
 - i. We shall contact you by telephone or email prior to each year-end for preliminary discussions concerning the audit.
 - ii. We may arrange a meeting to discuss the forthcoming audit prior to the expected start date.
 - iii. We may arrange a meeting to discuss any matters arising from completing the on-site work.
 - iv. We shall of course contact you on a regular basis regarding both audit and other matters.
 - v. Our report will be issued in .Pdf format via a secure server, to which only the clerk has password access

6. Other services

- a. You may request that we provide other services from time to time. We will issue a separate letter of engagement and scope of work to be performed accordingly. Because rules and regulations frequently change you must ask us to confirm any advice already given if a transaction is delayed or a similar transaction is to be undertaken.

7. Limitation of liability

- a. We specifically draw your attention to our standard terms and conditions which set out the basis on which we limit our liability to you and to others.
- b. There are no third Parties that we have agreed should be entitled to rely on the work done pursuant to this engagement letter other than the external auditors.

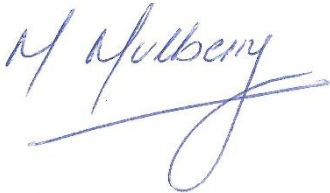
8. Fees

- a. Our fees are calculated using a stand rate per hour, plus disbursements and VAT and the standard applicable rate.
- b. Our fees for the 2018/19 council year are £60 per hour + VAT
- c. Where applicable we charge £0.45p per mile for travel
- d. Our fees are payable on presentation of invoice.

9. Agreement of terms

- a. This letter supersedes any previous engagement letter. Once it has been agreed, this letter will remain effective until it is replaced.
- b. If this letter is not in accordance with your understanding of the scope of our engagement or your circumstances have changed, please let us know
- c. This letter should be read in conjunction with the firm's standard terms and conditions.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'N. Mulberry', with a long, sweeping horizontal stroke extending to the right.

Mulberry & Co

We confirm that by electronically approving this document we are agreeing that we have read and understood the contents of this letter and related terms and conditions and further agree that it accurately reflects our fair understanding of the services that we require you to undertake.

Westbourne Parish Council, 14 September 2023**Agenda item 13: Payments for approval**

(DD: payment by Direct Debit, BACS: payment by Internet Banking, C: cheque payment inc. cheque number, PC: payment by petty cash, * earmarked reserve).

Payments for approval		Total	Net	VAT
DD	EE Mobile phone	20.59	17.16	3.43
BACS	Confidential payments Sept 2023	1,584.41	1,584.41	0.00
BACS	WSCC LGPS Aug 2023	490.10	490.10	0.00
	Microshade cloud storage and email			
BACS	accounts	141.69	118.07	23.62
BACS	MS 365	9.48	7.90	1.58
BACS	Moore, audit fee 2022/23	504.00	420.00	84.00
BACS	The Meeting Place, room hire 21 Sept	20.00	20.00	0.00
	SLCC traning, C Kennett. Closed			
BACS	churchyards and memorial safety	90.00	75.00	15.00
		2,860.27	2,732.64	127.63

Payments for retrospective approval				
DD	EE Mobile phone	20.59	17.16	3.43
BACS	Confidential payments August 2023	1,584.41	1,584.41	0.00
BACS	WSCC LGPS July 23	490.10	490.10	0.00
	Microshade cloud storage and email			
BACS	accounts	141.69	118.07	23.62
BACS	MS 365	9.48	7.90	1.58
	T Couzens churchyard wall repairs			
BACS	retention monies	151.62	126.35	25.27
	Kompan playground inspection July			
BACS	2023	356.16	296.80	59.36
	Londmeadows Willow Tree cutting, Mill			
BACS	Road	100.00	100.00	0.00
	The Meeting Place room hire Bournes			
BACS	Forum 5 Oct	25.00	25.00	0.00
BACS	GM Support playground inspections	220.00	220.00	220.00
		3,099.05	2,985.79	333.26

Westbourne Parish Council, 14 September 2023

Agenda item 14: Correspondence list

- To note that Westbourne History Group plan to set up its own website and will be speaking to Anna Tonkin about its pages on the village website. This means they will no longer need pages on the Parish Council's website.
- To note that the Parish Council is hosting the next Bournes Forum meeting on Monday 9 October at 7pm at The Meeting Place.
- To note that a member of the public in Emsworth cleared the public footpath from Monk's Hill past Sawmills Caravan site. She used her petrol hedge trimmer to clear brambles and branches and she has informed the County Council of her work who has said that it is the responsibility of the landowner.
- An email from a resident has informed the Parish Council that HGVs are continuing to use Long Copse Lane. On this occasion it was the Co-op lorry that exited the Lane, turning into North Street.
- Email from SALC about the safety in local communities survey
<https://forms.office.com/e/7bZZrdJC8n>
- The next All Parishes meeting will take place on Monday 18 September at 5.302pm on Zoom.

Date:31/08/2023

Westbourne Parish Council

Page 1

Time: 16:02

**Bank Reconciliation Statement as at 31/08/2023
for Cashbook 1 - Lloyds Bank A/c**

User: CK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank A/c	31/08/2023		120,559.37
			<u>120,559.37</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			120,559.37
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			120,559.37
		Balance per Cash Book is :-	120,559.37
		Difference is :-	0.00

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 August 2023 to 31 August 2023

Money In	£0.00	Balance on 01 August 2023	£123,658.42
Money Out	£3,099.05	Balance on 31 August 2023	£120,559.37

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
10 Aug 23	LONGMEADOWS 200000001178486721 0706	FPO		100.00	123,558.42
10 Aug 23	KOMPAN 200000001178486734 247665 404878 10 10AUG23	FPO		356.16	123,202.26
10 Aug 23	T COUZENS & SONS L 100000001179010569 7575	FPO		151.62	123,050.64
10 Aug 23	MICROSOFT 100000001179010573	FPO		9.48	123,041.16
10 Aug 23	MICROSHADE 400000001187221491 18206	FPO		141.69	122,899.47
10 Aug 23	WSCC LGPS 200000001178486758 CLARE	FPO		490.10	122,409.37
10 Aug 23	CLARE KENNETT 300000001185773793 SALARY	FPO		1,584.41	120,824.96
14 Aug 23	EE LIMITED Q74144313443801502	DD		20.59	120,804.37
22 Aug 23	THE MEETING PLACE 300000001192087084 067	FPO		25.00	120,779.37
22 Aug 23	STEWART CORMACK 400000001193545002 INV NO	FPO		220.00	120,559.37

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			

16:04

Detailed Receipts & Payments by Budget Heading 31/08/2023

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	484	1	(483)			48392.0	
1090 Misc Income	16	1	(15)			1562.0%	
1110 Access licence - Sydenham Terr	200	200	0			100.0%	
1120 Rent - Allotment Association	0	500	500			0.0%	
1200 Grants Received	500	0	(500)			0.0%	
Income :- Receipts	64,454	127,211	62,757			50.7%	0
Net Receipts	64,454	127,211	62,757				
110 General Admin & Disbursements							
4000 Clerk's Salary - Gross	9,225	25,000	15,775		15,775	36.9%	
4010 Employers National Insurance	498	2,200	1,702		1,702	22.6%	
4030 Employers Pension	1,902	5,000	3,098		3,098	38.0%	
4060 Travelling (Clerk)	33	75	42		42	43.8%	
4065 Home Used as Office	130	320	190		190	40.6%	
4070 Chairman's Expenses	164	200	36		36	82.0%	
4075 Councillor's Expenses	0	200	200		200	0.0%	
4080 Courses & Publications	45	500	455		455	9.0%	
4085 External Audit	0	440	440		440	0.0%	
4090 Internal Audit	298	440	142		142	67.6%	
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	557	500	(57)		(57)	111.4%	
4120 Cloud Doc Storage/MS 365	618	1,000	382		382	61.8%	
4125 Hall Hire /Zoom Meeting Expens	543	550	7		7	98.7%	
4130 Stationery / Printing	137	220	83		83	62.1%	
4135 Postage / Po Box Address	330	350	20		20	94.3%	
4140 Mobile Phone	86	330	244		244	26.0%	
General Admin & Disbursements :- Indirect Payments	14,670	40,860	26,190	0	26,190	35.9%	0
Net Payments	(14,670)	(40,860)	(26,190)				
120 Running Costs							
4200 Westbourne Cemetery	0	12,137	12,137		12,137	0.0%	
4205 Ground Maintenance - Monks Hil	3,441	9,000	5,559		5,559	38.2%	
4215 Ground Maintenance - Mill Road	2,985	8,700	5,715		5,715	34.3%	
4220 Playground Defib Inspections	1,110	2,500	1,390		1,390	44.4%	

16:04

Detailed Receipts & Payments by Budget Heading 31/08/2023

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	297	1,320	1,023		1,023	22.5%	
4230 Footway Lighting Maintenance	1,354	1,300	(54)		(54)	104.1%	
4235 Rent to CDC - Mill Road Field	100	100	0		0	100.0%	
4705 Plant /Soil Flower Troughs	34	100	66		66	34.0%	
Running Costs :- Indirect Payments	9,320	35,157	25,837	0	25,837	26.5%	0
Net Payments	(9,320)	(35,157)	(25,837)				
<u>130 Subscriptions, S137 / S147</u>							
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	256	500	244		244	51.2%	
4350 Grants	2,878	3,000	122		122	95.9%	
Subscriptions, S137 / S147 :- Indirect Payments	4,808	5,491	683	0	683	87.6%	0
Net Payments	(4,808)	(5,491)	(683)				
<u>140 Capital Schemes</u>							
4400 Play Equipment - Monks Hill	0	3,000	3,000		3,000	0.0%	
4410 Churchyard Wall	126	0	(126)		(126)	0.0%	
4425 Office Equipment	0	200	200		200	0.0%	
4430 Tree Survey/Surgery	333	1,000	667		667	33.3%	
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	4,443	15,800	11,357	0	11,357	28.1%	0
Net Payments	(4,443)	(15,800)	(11,357)				
<u>150 Services</u>							
4500 Footway Lighting Energy SSE	437	2,000	1,563		1,563	21.8%	

Detailed Receipts & Payments by Budget Heading 31/08/2023

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4505 Waste Bins & Emptying	0	1,600	1,600		1,600	0.0%	
Services :- Indirect Payments	<u>437</u>	<u>3,600</u>	<u>3,163</u>	<u>0</u>	<u>3,163</u>	<u>12.1%</u>	<u>0</u>
Net Payments	<u>(437)</u>	<u>(3,600)</u>	<u>(3,163)</u>				
<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	4,928	15,000	10,072		10,072	32.9%	
Contingency Fund :- Indirect Payments	<u>4,928</u>	<u>22,550</u>	<u>17,622</u>	<u>0</u>	<u>17,622</u>	<u>21.9%</u>	<u>0</u>
Net Payments	<u>(4,928)</u>	<u>(22,550)</u>	<u>(17,622)</u>				
<u>999 VAT Data</u>							
515 VAT on Payments	837	0	(837)		(837)	0.0%	
VAT Data :- Indirect Payments	<u>837</u>	<u>0</u>	<u>(837)</u>	<u>0</u>	<u>(837)</u>		<u>0</u>
Net Payments	<u>(837)</u>	<u>0</u>	<u>837</u>				
Grand Totals:- Receipts	<u>64,454</u>	<u>127,211</u>	<u>62,757</u>			<u>50.7%</u>	
Payments	<u>39,623</u>	<u>127,208</u>	<u>87,585</u>	<u>0</u>	<u>87,585</u>	<u>31.1%</u>	
Net Receipts over Payments	<u>24,831</u>	<u>3</u>	<u>(24,828)</u>				
Movement to/(from) Gen Reserve	<u>24,831</u>						

Bank Reconciliation up to 31/08/2023 for Cashbook No 1 - Lloyds Bank A/c

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
10/08/2023	83	1,584.41		1,584.41		R <input type="checkbox"/>	CONFIDENTIAL PAYMENTS
10/08/2023	84	490.10		490.10		R <input type="checkbox"/>	WEST SUSSEX COUNTY COUNCIL
10/08/2023	85	141.69		141.69		R <input type="checkbox"/>	MICROSHADE
10/08/2023	86	9.48		9.48		R <input type="checkbox"/>	MICROSOFT
10/08/2023	88	151.62		151.62		R <input type="checkbox"/>	T COUZENS & SONS LTD
10/08/2023	89	356.16		356.16		R <input type="checkbox"/>	KOMPAN
10/08/2023	90	100.00		100.00		R <input type="checkbox"/>	LONGMEADOWS
22/08/2023	91	220.00		220.00		R <input type="checkbox"/>	GM SUPPORT
22/08/2023	92	25.00		25.00		R <input type="checkbox"/>	THE MEETING PLACE
31/08/2023	82	20.59		20.59		R <input type="checkbox"/>	EE
		<u>3,099.05</u>	<u>0.00</u>				

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate