

Date 23rd May 2024

The Parish Clerk
Westbourne Parish Council
PO Box 143
Emsworth
PO10 9DX

Dear Sir/Madam

Hampshire Water Transfer and Water Recycling Project

Section 42(1)(a), (aa) and (b) Planning Act 2008: Duty to consult on a proposed application

The Infrastructure Planning (Applications: Prescribed Forms and Procedures) Regulations 2009

The Infrastructure Planning (Environmental Impact Assessment) Regulations 2017

I am writing to you regarding Southern Water's statutory consultation on its Hampshire Water Transfer and Water Recycling Project (the Project). You have been identified as a prescribed body or a local authority that may be interested in the Project and this letter is part of the statutory duty to consult under the relevant legislation. The consultation is an opportunity for you to find out more about the Project and share your views on our proposals.

About the Project

The Project will transform how we source, treat and supply water across Hampshire. In the face of increasing environmental restrictions, population growth and climate change, the Project will help maintain essential water supplies for customers while taking less water from the environment, protecting the rare and sensitive chalk streams of the River Test and River Itchen.

The Project would use advanced treatment techniques to turn highly treated wastewater, that is usually pumped far out to sea, into purified recycled water at a new water recycling plant in Havant. This purified recycled water would be pumped via an underground pipeline to the Havant Thicket Reservoir where it would mix with spring water. Water from the reservoir would then be pumped along another pipeline to our Otterbourne Water Supply Works where it would be treated to strict drinking water standards before being sent into supply.

The Project has been directed by the Secretary of State as a project of national significance. We are therefore seeking consent for the Project under the Planning Act 2008 and anticipate making an application to the Secretary of State for a Development Consent Order in 2025. As the Project falls within the threshold set out in Schedule 2 paragraph 10(l) of the Infrastructure Planning (Environmental Impact Assessment) Regulations 2017 (the 2017 Regulations), the Project will require an Environmental Impact Assessment. Accordingly, we have prepared a Preliminary Environmental Information (PEI) Report as part of our consultation to help you understand the likely effects of our proposals at this preliminary stage of the Environmental Impact Assessment process.

Statutory Consultation on the Project

Our statutory consultation is a key part of the planning process. Your views about the Project and how it may affect you will be considered as we refine our proposals before submitting our application for development consent.

Our eight-week consultation on the Project will run from **29 May 2024 until 23 July 2024**.

Since our last consultation in Summer 2022, we have carefully considered feedback from the consultation, our ongoing engagement and information from surveys we have undertaken to select our proposed pipeline routes and locations for above ground plant. We now want to know what you think about our proposals including:

- The Project overall
- The proposed pipeline routes
- The proposed water recycling plant
- Proposed above ground plant along the pipeline routes
- The process undertaken to develop the Project up to this consultation
- The preliminary environmental and other impacts of the Project and initial proposals for mitigation.

We have lots of information available on our website, including a consultation brochure, consultation Frequently Asked Questions, PEI Report, PEI Report Non-Technical Summary, Statement of Community Consultation and much more, to explain the proposals so you can understand how they might affect you. You can find out more by:

- Visiting the consultation website at **www.HampshireWTWRP.co.uk**
- Attending one of **six consultation events** across south Hampshire
- Viewing reference copies of the consultation materials at one of **nine deposit locations**, as well as online at our website.

For further information on the statutory consultation, including dates, times and locations of the consultation events as well as the deposit locations, please see the enclosed notice provided under section 48 of the Planning Act 2008.

How to respond to this consultation

Deposit Locations

Bishop's Waltham Library Free Street, Bishop's Waltham, Southampton, SO32 1EE	Cosham Library Spur Road, Cosham, Portsmouth, PO6 3EB
Eastleigh Library 1 Swan Centre, Eastleigh, SO50 5SF	Fair Oak Community Library Campbell Way, Fair Oak, Eastleigh, SO50 7AX
Fareham Library Osborn Road, Fareham, PO16 7EN	Havant Library Havant Meridian Centre, Havant, PO9 1UN
Leigh Park Library 50 Park Parade, Leigh Park, Havant, PO9 1UN	Paulsgrove Library Paulsgrove Youth Community Centre, Marsden Road, Portsmouth, PO6 4JB
Waterlooville Library The Precinct, Waterlooville, PO7 7DT	

Southern Water, Southern House, Yeoman Road, Worthing BN13 3NX
southernwater.co.uk

Southern Water Services Ltd, Registered Office: Southern House, Yeoman Road, Worthing BN13 3NX Registered in England No. 2366670

Consultation Events

Monday 10 June 2pm-8pm	Havant Rugby Football Club, Hooks Lane Ground, Fraser Road, Havant, Hampshire, PO9 3EJ
Saturday 15 June 10am-4pm	Meridian Shopping Centre, Elm Lane, Havant, PO9 1UN
Thursday 20 June 2pm-8pm	Southwick D-Day Memorial Hall, Priory Road, Southwick, PO17 6ED
Saturday 22 June 10am-4pm	Jubilee Hall, Little Shore Lane, Bishops Waltham, SO32 1ED
Thursday 27 June 2pm-8pm	Colden Common Community Centre, Saint Vigor Way, Colden Common, SO21 1UU
Friday 28 June 2pm-8pm	Wickham Community Centre, Mill Lane, Wickham, PO17 5AL

We want to hear your views about the Project. You can provide feedback by:

- Emailing **FeedbackHWTWRP@southernwater.co.uk**
- Writing to us with no stamp required at **FREEPOST HAMPSHIRE WTWRP CONSULTATION**
- Answering our online feedback form on our consultation website at **www.HampshireWTWRP.co.uk**

The deadline for submitting responses to this consultation is **11.59pm on 23 July 2024**.

We look forward to hearing from you.

Ending,



Robert Lawless

Water for Life Hampshire Programme Manager

Scan the QR code to
view our website and
give your feedback



Hampshire Water Transfer and Water Recycling Project

Notice publicising a proposed application for a Development Consent Order

Regulation 4 Infrastructure Planning (Applications: Prescribed Forms and Procedure) Regulations 2009

1. Notice is hereby given that Southern Water Services Limited (Company number 02366670) ("the Applicant") of Southern House, Yeoman Road, Worthing, West Sussex, BN13 3NX intends to make an application to the Secretary of State for Environment, Food and Rural Affairs under Section 37 of the Planning Act 2008 for a Development Consent Order ("DCO"). The DCO, if granted, would authorise the construction, operation, maintenance and decommissioning of the Hampshire Water Transfer and Water Recycling Project (the "Project").
2. The Project would use advanced treatment techniques to turn highly treated wastewater, that is usually pumped far out to sea, into purified recycled water at a new water recycling plant in Havant. This purified recycled water would be pumped via an underground pipeline to the Havant Thicket Reservoir where it would mix with spring water. Water from the reservoir would then be pumped along another pipeline to our Otterbourne Water Supply Works where it would be treated to strict drinking water standards before being sent into supply.

The Project includes:

- Proposed water recycling plant and associated pumping stations
- Proposed underground pipelines between Budds Farm Wastewater Treatment Works and the Water Recycling Plant
- Proposed underground pipeline between the water recycling plant and Havant Thicket Reservoir
- Proposed underground pipeline between Havant Thicket Reservoir and Otterbourne Water Supply Works, via a pumping station at the water recycling plant
- Proposed pipelines between the water recycling plant and Bedhampton Springs
- Proposed above ground plant comprising intermediate pumping stations and break pressure tanks located along the underground pipeline between the water recycling plant and Otterbourne
- Use of the Havant Thicket Reservoir for the storage of recycled water
- Use of the existing Eastney Long Sea Outfall for the release of reject water
- Other associated and ancillary development.

3. The proposed DCO would also authorise:
 - The compulsory acquisition of land and/or rights and the taking of temporary possession of land;
 - The overriding of easements and other rights over or affecting land;
 - Use of pipelines that are being proposed separately by Portsmouth Water between Bedhampton Springs and Havant Thicket Reservoir;
 - The application and/or disapplication of legislation relating to the Project; and,
 - Such ancillary, incidental and consequential provisions, licences, property rights, permits and consents as are necessary and/or convenient.
4. The Project is an Environmental Impact Assessment ("EIA") development for the purposes of the Infrastructure Planning (Environmental Impact Assessment) Regulations 2017. This means that the proposed works constitute development for which an EIA is required and the application for a DCO will therefore be accompanied by an Environmental Statement. The Environmental Statement will provide a detailed description of the Project and its likely significant environmental effects.
5. Information compiled so far about the Project's likely significant environmental effects is set out for consultation (see below) in a Preliminary Environmental Information Report ("the PEI Report") and summarised in a Non-Technical Summary.

The consultation

6. The Applicant is undertaking statutory consultation on the Project from **29 May 2024 to 23 July 2024**.
7. During this time, a copy of the PEI Report, together with a Non-Technical Summary of the PEI Report, a Statement of Community Consultation (SoCC), and other consultation documents, plans and maps showing the nature and location of the Project and which explain the Applicant's consultation process and details of the Project (together, the "Consultation Documents") may be viewed on the Project's website at: www.HampshireWTWRP.co.uk/feedback.html. The Consultation Documents will be available to read, download and print from 29 May 2024 to 23 July 2024.

8. The Consultation Documents are also available for inspection free of charge at the following deposit locations from 29 May 2024 to 23 July 2024:

Bishop's Waltham Library

Free Street, Bishop's Waltham, Southampton, SO32 1EE

Cosham Library

Spur Road, Cosham, Portsmouth, PO6 3EB

Eastleigh Library

1 Swan Centre, Eastleigh, SO50 5SF

Fair Oak Community Library

Campbell Way, Fair Oak, Eastleigh, SO50 7AX

Fareham Library

Osborn Road, Fareham, PO16 7EN

Havant Library

Havant Meridian Centre, Havant, PO9 1UN

Leigh Park Library

50 Park Parade, Leigh Park, Havant, PO9 1UN

Paulsgrove Library

Paulsgrove Youth Community Centre, Marsden Road, Portsmouth, PO6 4JB

Waterlooville Library

The Precinct, Waterlooville, PO7 7DT

9. The Applicant will also host drop-in events to provide opportunities to speak with members of the project team and view the Consultation Documents. The details of the events are as follows:

Monday 10 June 2pm-8pm	Havant Rugby Football Club, Hooks Lane Ground, Fraser Road, Havant, Hampshire, PO9 3EJ
Saturday 15 June 10am-4pm	Meridian Shopping Centre, Elm Lane, Havant, PO9 1UN
Thursday 20 June 2pm-8pm	Southwick D-Day Memorial Hall, Priory Road, Southwick, PO17 6ED
Saturday 22 June 10am-4pm	Jubilee Hall, Little Shore Lane, Bishop's Waltham, SO32 1ED
Thursday 27 June 2pm-8pm	Colden Common Community Centre, Saint Vigor Way, Colden Common, SO21 1UU
Friday 28 June 2pm-8pm	Wickham Community Centre, Mill Lane, Wickham, PO17 5AL

10. These drop-in events offer an opportunity to find out more about the Project and attendees do not need to register in advance to attend.
11. For further information or queries on the Consultation Documents, please call **0800 254 5138** (free of charge); write to **FREEPOST HAMPSHIRE WTRP CONSULTATION** (no stamp required); email HampshireWTRP@southernwater.co.uk or visit www.HampshireWTRP.co.uk.

To obtain copies of documents

12. All Consultation Documents are available to read, download and print on the Project's website at: www.HampshireWTRP.co.uk/feedback.html. These will be available until at least 23 July 2024.

13. To ensure accessibility, on request, documents can also be translated, made available in large print, audio versions, braille and in a digital data format.
14. Hard copies of the Consultation Documents can be provided at a fee: £350 for all Consultation Documents including the PEI Report, or £100 for all Consultation Documents excluding the PEI Report.

How to respond

15. All responses or representations in respect of the Project must be received by the Applicant on or before 11.59pm on 23 July 2024.
16. Feedback can be provided through the Applicant's website at www.HampshireWTRP.co.uk, by email at FeedbackHWTWRP@southernwater.co.uk or by post to **FREEPOST HAMPSHIRE WTRP CONSULTATION**. Hardcopy feedback forms will also be available by request at public information events or at the public document inspection locations.
17. Any responses to or other representations in respect of the Project can also be sent to the applicant by email FeedbackHWTWRP@southernwater.co.uk or by post (free of charge) to **FREEPOST HAMPSHIRE WTRP CONSULTATION**.
18. The Applicant will consider and have regard to all responses received on or before 11.59pm on 23 July 2024 when developing its application for a DCO once consultation has closed. Responses will form the basis of a Consultation Report that will be submitted as part of the Applicant's application for a DCO. Therefore, in providing any comment, it should be borne in mind that the substance of it may be communicated to others as part of the Consultation Report.
19. Any comments received will be analysed by the Applicant and any of its appointed agents. Copies may be made available in due course to the Secretary of State, the Planning Inspectorate and other relevant statutory authorities so that your responses can be considered as part of the development of the Project. Your personal details will not be placed on public record except where this is required in accordance with legislation or legal duty such as land referencing, but will be held securely by the Applicant and its appointed agents in accordance with the General Data Protection Regulation (GDPR), the Planning Inspectorate's Customer Privacy Notice and the Data Protection Act 2018. Personal details will be used solely in connection with the consenting and regulatory processes, except as noted above, or in accordance with any legal requirements or process, and will not be passed to third parties.
20. If you would like further information about this notice, the consultation or the Project, please contact the Applicant by using one of the contact methods provided above.





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

23 May 2024

Dear Clare

Re: Westbourne Parish Council
Internal Audit Year Ended 31 March 2024 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 23 May 2024 we enclose our report for your kind attention and presentation to the council. This report contains details of the additional testing conducted at year-end and should be considered alongside the interim audit report issued following our interim audit on 5 October 2023. 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 2023/24 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.

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.

Year-End Audit

The year-end audit was conducted on site. Information was requested from the council in advance of the audit taking place, and this was reviewed along with other information published on the council's website www.westbourne-pc.gov.uk

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Interim Audit - Points Carried Forward

Audit Point		Audit Findings	Council comments on actions taken since interim visit
None			

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

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

Further to the detailed testing conducted at the interim audit, I reviewed the minutes and associated financial papers on the council website and am satisfied that the council continues to follow its adopted Financial Regulations and properly approves payments.

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 Clerk presents the budget performance information at every council meeting for review which shows performance against budget. This provides councillors with sufficient financial information to make informed decisions.

Analysis of the council's year-end income and expenditure report shows total income for the year reported as 119.9% and total expenditure as 87.7%, suggesting that the council budget was set appropriately and has been carefully monitored throughout the year.

At the end of the financial year, the council held circa £159,800 in earmarked reserves (EMR) split between a range of clearly identifiable projects. I checked the purpose of these with the Clerk and am satisfied they are all for planned future spending.

Remaining funds are held in the general reserve. 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 was able to confirm from the accounting software 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. The Clerk was able to evidence the additional items added during the year had been correctly valued at original net purchase price.

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

At the interim audit I noted 'I noted that the reconciliation and bank statement have not been signed in accordance with the Financial Regulations, and I will need to see evidence of this practice being reintroduced at the final internal audit to allow for a positive sign-off for this internal control objective.'

I reviewed the March 2024 bank reconciliation for all accounts and was able to confirm the year-end balances to the bank statements and found no errors.

Year-end balances held on both the Lloyds and Unity exceed the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council are aware of this and are investigating other banking options.

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	<i>'Yes', means that this authority</i>	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 2022/23 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 authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
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>	YES – the council has met its responsibilities as a trustee.

Section 2 – Accounting Statements

AGAR box number		2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	183,699	195,079	Agrees to 2022/23 carry forward (box 7)
2	Precept or rates and levies	115,437	126,509	Figure confirmed to central precept record
3	Total other receipts	33,872	25,965	Agrees to underlying accounting records
4	Staff costs	30,430	31,414	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	107,499	80,098	Agrees to underlying accounting records
7	Balances carried forward	195,079	236,041	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	195,079	236,041	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	313,871	317,930	Matches asset register total and changes from previous year have been traced
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	Yes – the council has met the disclosure requirements

Audit findings

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

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2022/23 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

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

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 financial years 2018/19 to 2022/23 inclusive.

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

The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2022/23 Actual	2023/24 Proposed
Date AGAR signed by council	8 June 2023	13 June 2024
Date inspection notice issued	9 June 2023	14 June 2024
Inspection period begins	12 June 2023	17 June 2024
Inspection period ends	21 July 2023	26 July 2024
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 2022/23, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 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 (2022/23) 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 2022/23 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

Mulberry Local Authority Services Ltd

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments

Annual Internal Audit Report 2023/24

Westbourne Parish Council

www.westbourne-pc.gov.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		

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

05/10/2023 23/05/2024

Name of person who carried out the internal audit

ANDY BEAMIS, MULBERRY LAS LTD

Signature of person who carried out the internal audit

Beamis

Date

23/05/2024

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

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

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

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 2024, that:

	Agreed		Yes means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		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:

13/06/2024

and recorded as minute reference:

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

Chair

Clerk

www.westbourne-pc.gov.uk

Detailed Receipts & Payments by Budget Heading 31/03/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Income</u>							
1076 Precept	126,509	126,509	0			100.0%	
1080 Bank Interest	2,275	1	(2,274)			227452.	
1090 Misc Income	391	1	(390)			39089.0	
1110 Access licence - Sydenham Terr	200	200	0			100.0%	
1120 Rent - Allotment Association	500	500	0			100.0%	
1200 Grants Received	500	0	(500)			0.0%	
Income :- Receipts	<u>130,374</u>	<u>127,211</u>	<u>(3,163)</u>			<u>102.5%</u>	<u>0</u>
Net Receipts	<u>130,374</u>	<u>127,211</u>	<u>(3,163)</u>				
<u>110 General Admin & Disbursements</u>							
4000 Clerk's Salary - Gross	24,560	25,000	440		440	98.2%	
4010 Employers National Insurance	2,135	2,200	65		65	97.0%	
4030 Employers Pension	4,719	5,000	281		281	94.4%	
4060 Travelling (Clerk)	37	75	38		38	49.0%	
4065 Home Used as Office	312	320	8		8	97.5%	
4070 Chairman's Expenses	192	200	8		8	96.0%	9
4075 Councillor's Expenses	0	200	200		200	0.0%	
4080 Courses & Publications	220	500	280		280	44.0%	
4085 External Audit	420	440	20		20	95.5%	
4090 Internal Audit	671	440	(231)		(231)	152.6%	
4095 Legal Advice & Professional	496	2,000	1,504		1,504	24.8%	
4105 Information Commissioner Offic	35	35	0		0	100.0%	
4110 Insurance	1,311	1,500	189		189	87.4%	
4115 Rialtas Financial Software	557	500	(57)		(57)	111.4%	
4120 Cloud Doc Storage/MS 365	1,552	1,000	(552)		(552)	155.2%	
4125 Hall Hire /Zoom Meeting Expens	688	550	(138)		(138)	125.1%	
4130 Stationery / Printing	204	220	16		16	92.8%	
4135 Postage / Po Box Address	358	350	(8)		(8)	102.2%	
4140 Mobile Phone	234	330	96		96	70.9%	
General Admin & Disbursements :- Indirect Payments	<u>38,700</u>	<u>40,860</u>	<u>2,160</u>	<u>0</u>	<u>2,160</u>	<u>94.7%</u>	<u>9</u>
Net Payments	<u>(38,700)</u>	<u>(40,860)</u>	<u>(2,160)</u>				
6000 plus Transfer from EMR	9						
Movement to/(from) Gen Reserve	<u>(38,691)</u>						
<u>120 Running Costs</u>							
4200 Westbourne Cemetery	12,137	12,137	0		0	100.0%	

Detailed Receipts & Payments by Budget Heading 31/03/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4205 Ground Maintenance - Monks Hil	6,995	9,000	2,005		2,005	77.7%	
4215 Ground Maintenance - Mill Road	7,931	8,700	769		769	91.2%	
4220 Playground Defib Inspections	2,355	2,500	145		145	94.2%	
4225 Playground Inspections	979	1,320	341		341	74.2%	
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	49	100	51		51	49.0%	
Running Costs :- Indirect Payments	31,900	35,157	3,257	0	3,257	90.7%	0
Net Payments	(31,900)	(35,157)	(3,257)				
<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	229	230	1		1	99.6%	
4315 British Legion Poppy Appeal	65	65	0		0	100.0%	
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	500	500	0		0	99.9%	
4350 Grants	2,878	3,000	122		122	95.9%	
Subscriptions, S137 / S147 :- Indirect Payments	5,346	5,491	145	0	145	97.4%	0
Net Payments	(5,346)	(5,491)	(145)				
<u>140 Capital Schemes</u>							
4400 Play Equipment - Monks Hill	0	3,000	3,000		3,000	0.0%	(3,000)
4410 Churchyard Wall	126	0	(126)		(126)	0.0%	
4425 Office Equipment	8	200	192		192	3.8%	(192)
4430 Tree Survey/Surgery	333	1,000	667		667	33.3%	
4435 Speed Indictor Devices/CSW	4,059	0	(4,059)		(4,059)	0.0%	4,032
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	8,510	15,800	7,290	0	7,290	53.9%	840
Net Payments	(8,510)	(15,800)	(7,290)				
6000 plus Transfer from EMR	840						
Movement to/(from) Gen Reserve	(7,670)						

Detailed Receipts & Payments by Budget Heading 31/03/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>150 Services</u>							
4500 Footway Lighting Energy SSE	455	2,000	1,545		1,545	22.7%	
4505 Waste Bins & Emptying	1,637	1,600	(37)		(37)	102.3%	
Services :- Indirect Payments	2,092	3,600	1,508	0	1,508	58.1%	0
Net Payments	(2,092)	(3,600)	(1,508)				
<u>160 Communications</u>							
4600 Community Consultation	0	250	250		250	0.0%	
4605 Newsletter /Printing Communica	1,060	3,000	1,940		1,940	35.3%	
4610 Website Hosting & Email Acc	296	500	204		204	59.1%	
Communications :- Indirect Payments	1,355	3,750	2,395	0	2,395	36.1%	0
Net Payments	(1,355)	(3,750)	(2,395)				
<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	5,753	15,000	9,247		9,247	38.4%	(9,247)
Contingency Fund :- Indirect Payments	5,753	22,550	16,797	0	16,797	25.5%	(9,247)
Net Payments	(5,753)	(22,550)	(16,797)				
6000 plus Transfer from EMR	(9,247)						
Movement to/(from) Gen Reserve	(15,000)						
<u>900 % JBC</u>							
1999 % JBC Receipts	18,720	0	(18,720)			0.0%	
% JBC :- Receipts	18,720	0	(18,720)				0
4999 % JBC Payments Box 6	13,706	0	(13,706)		(13,706)	0.0%	
% JBC :- Indirect Payments	13,706	0	(13,706)	0	(13,706)		0
Net Receipts over Payments	5,014	0	(5,014)				
<u>999 VAT Data</u>							
115 VAT on Receipts	3,380	0	(3,380)			0.0%	
VAT Data :- Receipts	3,380	0	(3,380)				0
515 VAT on Payments	4,150	0	(4,150)		(4,150)	0.0%	
VAT Data :- Indirect Payments	4,150	0	(4,150)	0	(4,150)		0
Net Receipts over Payments	(770)	0	770				

Detailed Receipts & Payments by Budget Heading 31/03/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Receipts	152,474	127,211	(25,263)			119.9%	
Payments	111,512	127,208	15,696	0	15,696	87.7%	
Net Receipts over Payments	40,962	3	(40,959)				
plus Transfer from EMR	(8,398)						
Movement to/(from) Gen Reserve	32,564						

Earmarked Reserves

	Account	Opening Balance	Net Transfers	Closing Balance
321	EMR - New Initiatives Fund	88,342.95	9,247.00	97,589.95
322	EMR-Play Equipment Monk's Hill	2,230.00	3,000.00	5,230.00
323	EMR - Play Equipment Mill Road	11,296.42		11,296.42
324	EMR - SIDS/CSW	1,515.90	-421.86	1,094.04
325	EMR - Community Bus	1,380.00		1,380.00
326	EMR - Chairman's Expenses	8.98	-8.98	0.00
327	EMR - Staff Absence	2,000.00		2,000.00
328	EMR - Vandalism/Insurance Exce	500.00		500.00
329	EMR - Monk's Hill Car Park	5,000.00		5,000.00
330	EMR - Churchyard Wall	3,618.85		3,618.85
331	EMR - Finger Post Signs	1,076.00		1,076.00
332	EMR - Election Costs	4,000.00		4,000.00
333	EMR - Village Gateways	150.00		150.00
334	EMR - Neighbourhood Plan	2,008.62		2,008.62
336	EMR - Legal advice	5,542.00		5,542.00
337	EMR - CDC NHB 2014 Gateways	1,161.92		1,161.92
338	EMR - CDC CIL 2021	1,563.12	-1,563.12	0.00
339	EMR - SDNPA CIL 2019	2,074.02	-2,074.02	0.00
353	EMR - Office Equipment	0.00	192.00	192.00
399	EMR - % JBC Reserves	12,935.00	5,014.00	17,949.00
		146,403.78	13,385.02	159,788.80

Section 2 – Accounting Statements 2023/24 for

Westbourne Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	183,699	195,079	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	115,437	126,509	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	33,872	25,965	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	30,430	31,414	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	107,499	80,098	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	195,079	236,041	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	195,079	236,041	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	313,871	317,930	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 exclude any Trust transactions.

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

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

Date

23/05/2024

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

13/06/2024

as recorded in minute reference:


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

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 2024

**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 14 JUNE 2024</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 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>THE PARISH CLERK, WESTBOURNE PARISH COUNCIL,</u> <u>PO BOX 143, EMSWOETH, PO10 9DX</u> <u>CLERK@WESTBOURNE-PC.GOV.UK 07775654483</u></p> <p>commencing on (c) <u>MONDAY 17 JUNE 2024</u></p> <p>and ending on (d) <u>FRIDAY 26 JULY 2024</u></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 style="text-align: center;">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) <u>CLARE KENNETT, PARISH CLERK</u></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.

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
 - a) In 1.5 – is the Clerk the RFO?
 - b) In 3.3 and 3.4, the words “Governance and Accountability” do not apply in Wales
 - c) In section 4, does the council have committees and how many years are forecast?
 - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
 - e) In 5.9, are online prices acceptable evidence?
 - f) In 5.13, 5.15 and 5.17, does the council have committees?
 - g) In 5.16, will a councillor ever be instructed to place an order?
 - h) In 5.20, is there a minimum level for official orders?
 - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
 - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
 - k) Section 10 gives two alternatives, with or without petty cash.
 - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
 - m) 13.7 and 13.8 are removable if they don't apply to the council.

- n) Much of Section 16 can be deleted if not applicable.
- o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
 - a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
 - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
 - a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
 - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
 - c) In 5.9, at what level can smaller purchases be made without competition?
 - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
 - e) In 5.18, how much can the clerk commit to spending in an emergency?
 - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
 - g) In Section 9, what are the limits for card payments?
 - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying "update table" appears at the top of the list.
- 10) Once this model has been tailored to fit the council's needs, the resulting Financial Regulations (with the insertion of the council's name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council's website.

WESTBOURNE PARISH COUNCIL FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on [enter date].

1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. [The Clerk has been appointed as RFO and these regulations apply accordingly.] The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of ~~£600 5,000~~; and

2. Risk management and internal control

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk ~~[with the RFO]~~ shall prepare, for approval by ~~[the council]~~, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the Clerk ~~[with the RFO]~~ shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least ~~[once in each quarter]~~, and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council {Finance Committee}.

- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by {the council} and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and

- has no involvement in the management or control of the council

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its {council tax (England)/~~budget (Wales)~~} requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by {the council} at least annually in {October} for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the {Chair of the Council or relevant committee}. {The RFO will inform committees of any salary implications before they consider their draft their budgets.}

4.3. No later than October {month} each year, the RFO shall prepare a draft budget with detailed estimates of all {receipts and payments/income and expenditure} for the following financial year {along with a forecast for the following {three financial years}}, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. {Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.}

4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council {finance committee} not later than the end of {November} each year.

- 4.6. The draft budget {with any committee proposals and ~~{three-year}~~} forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the {finance committee and a recommendation made to the} council.
- 4.7. Having considered the proposed budget and ~~{three-year}~~ forecast, the council shall determine its ~~{council tax (England)/budget (Wales)}~~ requirement by setting a budget. The council shall set a precept for this amount no later than ~~{the end of January}~~ for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council {or relevant committee}.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed ~~{£60,000}~~ including VAT, the Clerk shall {seek formal tenders from at least ~~{three}~~ suppliers agreed by ~~{the council}~~} ~~OR {advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation}~~. Tenders shall be invited in accordance with Appendix 1.

5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**

5.8. For contracts greater than ~~£3,000~~ excluding VAT the Clerk ~~{or RFO}~~ shall seek at least three ~~{3}~~ fixed-price quotes;

5.9. where the value is between ~~£500~~ and ~~£3,000~~ excluding VAT, the Clerk ~~{or RFO}~~ shall try to obtain three ~~3~~-estimates {which might include evidence of online prices, or recent prices from regular suppliers.}

5.10. For smaller purchases, [the clerk] shall seek to achieve value for money.

5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**

5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

- i. specialist services, such as legal professionals acting in disputes;
- ii. repairs to, or parts for, existing machinery or equipment;
- iii. works, goods or services that constitute an extension of an existing contract;
- iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council {or relevant committee}. Avoidance of competition is not a valid reason.

5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- ~~{the Clerk}~~, under delegated authority, for any items below ~~£1,000.500~~ excluding VAT.
- the Clerk, in consultation with the Chair of the Council {or Chair of the appropriate committee}, for any items below ~~£2,0500~~ excluding VAT.
- {a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under ~~£5,000~~ excluding VAT}
- {in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.}
- the council for all items over ~~£5,000~~;

¹ The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

- 5.16. No individual member, or informal group of members may issue an official order {unless instructed to do so in advance by a resolution of the council} or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council {or a duly delegated committee acting within its Terms of Reference} except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to ~~£2,500~~ excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to ~~the council~~ as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless [the council] is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services {above ~~£250~~ excluding VAT} unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by ~~the RFO~~.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Lloyds Bank and Unity Bank ~~name bank~~. The arrangements shall be reviewed ~~annually~~ for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by ~~the RFO~~. {Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO}.

- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by {online banking/cheque}, in accordance with a resolution of the council {or duly delegated committee}{or a delegated decision by an officer}, unless {the council} resolves to use a different payment method.
- 6.6. {For each financial year {the RFO} may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council {or a duly delegated committee} may authorise in advance for the year}.
- 6.7. {A copy of this schedule of regular payments shall be signed by {two members} on each and every occasion when payment is made - to reduce the risk of duplicate payments.}
- 6.8. {A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments {only} in the following circumstances:
- i. {any payments of up to {£500} excluding VAT, within an agreed budget}.
 - ii. payments of up to {£2,500} excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of [the council], where the {Clerk and RFO} certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council {or finance committee}.
 - iv. Fund transfers within the councils banking arrangements up to the sum of {£10,000}, provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council {or finance committee}. The council {or committee} shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, {the RFO} shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify {a number of} councillors who will be authorised to approve

transactions on those accounts and a minimum of two people will be involved in any online approval process. {The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}

- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent {by email} to {two} authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator {an authorised signatory} shall set up any payments due before the return of the Service Administrator.
- 7.6. Two {councillors who are} authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online {and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}.
- 7.8. A full list of all payments made in a month shall be provided to the next [council] meeting {and appended to the minutes}.
- 7.9. With the approval of {the council} in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are {signed/approved online} by {two authorised members}. The approval of the use of each variable direct debit shall be reviewed by [the council] at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of {the council} provided that each payment is approved online by {two authorised bank signatories}, evidence is retained and any payments are reported to [the council] at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed {or approved online} by {two members}, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by [the council] at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by {two of} the Clerk and {the RFO}{a member}. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every {two years}.

7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.14. Remembered password facilities {other than secure password stores requiring separate identity verification} should not be used on any computer used for council banking.

8. Cheque payments

8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by ~~{two members}~~{and countersigned by the Clerk}.

8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

8.4. {Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council {or committee} meeting}. Any signatures obtained away from council meetings shall be reported to the council {or Finance Committee} at the next convenient meeting.

9. Payment cards

9.1. Any Debit Card issued for use will be specifically restricted to ~~{the Clerk and the RFO}~~ and will also be restricted to a single transaction maximum value of ~~{£500}~~ unless authorised by council or finance committee in writing before any order is placed.

9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by ~~{the council}~~. Transactions and purchases made will be reported to ~~[the council]~~ and authority for topping-up shall be at the discretion of ~~{the council}~~.

9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk {and RFO} {specify other officers} and any balance shall be paid in full each month.

9.4. Personal credit or debit cards of members or staff shall not be used {under any circumstances.} ~~OR {except for expenses of up to [£250] including VAT, incurred in accordance with council policy.}~~

10. Petty Cash

10.1. {The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk ~~{or RFO}~~ (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.} ~~OR {The RFO shall maintain a petty cash [float/imprest account] of [£250] and may provide petty cash to officers for the purpose of defraying operational and other expenses.}~~

- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
- b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.}

11. Payment of salaries and allowances

- 11.1. As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council {or relevant committee}.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by [the finance committee] to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the [Secretary of State/~~Welsh Assembly Government~~] (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must

written be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. ~~{The RFO}~~ shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by ~~{the RFO}~~ and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the council.

13.6. {The RFO shall ensure that VAT is correctly recorded in the council's accounting software software and ~~that any VAT Return required is submitted form the software by the due date~~}. ~~OR {A}~~any repayment claim under section 33 of the VAT Act 1994 shall be made ~~{quarterly where the claim exceeds £100 and}~~ at least annually at the end of the financial year.}

13.7. {Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}

13.8. {Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.}

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the

contract based on signed certificates from the architect or other consultant engaged to supervise the works.

- 14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

- 15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 15.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

17. Insurance

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk shall give prompt notification to ~~the RFO~~ of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to ~~the council~~ at the next available meeting. The RFO shall negotiate all claims on the council's insurers {in consultation with the Clerk}.
- 17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duly delegated committee.

18. ~~Charities~~

- 18.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.~~}~~

19. Suspension and revision of Financial Regulations

- 19.1. The council shall review these Financial Regulations ~~annually~~ and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 19.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

Westbourne Parish Council, 13 June 2024

Item 14. Banking arrangements

1. Background

The Parish Council has two bank accounts:

- Lloyds Bank treasurers account. On 31/05/24, the closing balance was £185,373.66
- Unity Trust Bank instant access savings account: On 31/05/24, the closing balance was £88,205.72.

Total: £273,579.38

1.1 Unity account

The account was opened in May 2021 to protect the Council's funds under the Financial Services Compensation Scheme (FSCS) which compensates up to £85k. The account is free but there are costs associated with transactions - the Council does not have a current account with Unity so a transfer would need to be made by CHAPS at a cost of £28.

An amount of £85k was originally transferred which has increased with interest earned (currently 2.75%).

The Council is asked to consider if it would like to withdraw funds to reduce the amount in the Unity account to bring it back to the £85k level? See the recommendation below.

1.2 Lloyds account

This is the Council's main account used for every day banking which comes at no cost. Annual increases to the Precept and growing earmarked reserves have meant the funds in the account once again exceeds the FSCS limit of £85k. The Council has recently discussed opening another account to spread the risk.

As a treasurers account, there is no interest but a savings account could be opened with Lloyds to attract a daily interest of 1.9%

https://www.lloydsbank.com/business/savings/business-instant-access-account.html?WT.ac=lloyds-bb_and_sme-savings-hub-tile-FOM-instant_access

2. Saving considerations

The Council holds different pots of cash, as detailed below.

2.1 Precept

The Council needs to be able to access the Precept which is the budget it expects to spend in any given financial year and is paid by CDC in two equal instalments in

April and September. For 2024/25, the Precept is £133,264. Each instalment is £66,632.

There may be times when the Lloyds account is higher than the £85k FSCS limit depending on the level of expenditure during the year, the progress of projects and when the Precept instalments are first paid in. The internal auditor advised that although there is some risk, it's not a high risk.

Three months operating costs (£33,316) could be held in the treasurers account at all times, with the remainder held in a Lloyds savings account to get 1.9% daily interest.

2.2 Earmarked reserves (EMR)

Total EMR stand at £140,839.80 which is money saved from previous financial years for ongoing projects.

Some of the EMR needs to be easily accessed and the existing Unity account provides a good savings option with an interest rate of 2.75%.

Some of the EMR could be invested in a longer-term option with a higher interest rate as it is not needed immediately. If it was needed, notice could be planned to get access to it.

2.3 General reserve

There is a general reserve of £66,107.58 (six months operating costs in case of emergency). As the money is not expected to be needed with any urgency, it could be saved in a longer-term investment to benefit from higher interest rates.

3. Other banking options

Many high street banks are not opening accounts to new business customers so the Clerk asked the internal auditor which options were available. The auditor recommended the banks below:

- **Nationwide:** Not currently opening accounts to new customers.
<https://www.nationwidecommercial.co.uk/business-savings>
- **Hampshire Trust:** Not currently opening accounts to new customers.
www.htb.co.uk
- **Barclays:** NALC has worked with Barclays to offer accounts to the local council sector <https://www.nalc.gov.uk/our-work/banking> Savings rates are similar to Lloyds Bank.
- **Cambridge and Counties:** Interest rates depend on timescale for access to funds. <https://ccbanc.co.uk/>

- **Redwood Trust:** Not a bank but an investment option.
<https://www.redwoodtrust.com/>
- **CCLA:** See <https://www.nalc.gov.uk/about/our-partners#ccla> and <https://www.ccla.co.uk/investments/investor/local-authorities>. The auditor explained that this investment would not be protected by FSCS but many local authorities hold accounts with them due to higher interest rates paid. Interest rates range from 5.2% - 6.75%.

4. Recommendations

- 4.1 To consider withdrawing funds from Unity to bring it back to the £85k FSCS limit. The interest rate is 2.75%. This would be for some of the earmarked reserves.

The amount of interest earned is £3,205.72 (at 31/05/24) and could be invested in new play equipment to replace the three wooden Sovereign items at Monk's Hill. If the Council was in agreement, a decision on equipment could be delegated to the Recreation, Leisure and Amenities Committee which is meeting in June.

- 4.2 To invest £85,000 in a one year business bond with Cambridge and Counties which attracts a fixed interest rate of 5.10%
<https://ccbank.co.uk/business/savings/1-year-fixed-rate-business-bond-online/>
This would be for the general reserve with some of the earmarked reserves

- 4.3 To open a savings account with Lloyds bank to attract a daily interest rate of 1.9%. To have three months operating costs in the treasurers account (£33,316) at all times, with the remainder in the savings account. The Clerk to transfer funds between the two on a monthly basis or as required. This would be for the Precept and some of the earmarked reserves.

This would mean the Council had:

- £85,000 in Unity Bank gaining 2.75% interest
- £85,000 with Cambridge and Counties gaining 5.10% interest
- £103,579.35 with Lloyds Bank (as of 31/05/24). Three months operating costs (£33,316) would be held in the treasures account with the remainder in a savings account getting 1.9% daily interest. To note that the second Precept payment is due in September of £66,632.

Westbourne Parish Council, 13 June 2024

Item 15. Playground inspections

1. Background

The Council's insurance states:

'In respect of all playground equipment and other amusement devices the Insured must:

- a) Inspect all playground and amusement devices at least every seven days. Any damage or defect must be rectified as soon as possible. Defective equipment which is a risk to health and safety must be taken out of use immediately and repaired as soon as possible.
- b) Erect suitable signs detailing any information that is necessary for the safe use of the equipment device or facility and clearly stating any restrictions on its use.
- c) Determine where supervision is necessary and ensure that it is provided whenever the play equipment, device or facilities are in use.'

To comply, the Parish Council employs an independent playground inspector to carry out detailed inspections on a quarterly basis – three operational inspections and an annual inspection. See a description of each inspection at <https://www.rosipa.com/policy/play-safety/advice/inspection-maintenance>. The detailed reports, saved as a record, are considered by the Recreation, Leisure and Amenities Committee and help to plan routine maintenance.

It also employs Stewart Cormack, GM Support, to conduct weekly playground checks who provide a checklist to the Clerk which is saved as a record. The Clerk alerts members to any issues which are addressed as soon as possible. Stewart Cormack started the inspections in 2017 in place of councillors who previously carried out weekly inspections.

2. Mill Road recreation ground

It is hoped that Westbourne Community Trust will start its project in 2024, which will see the closure of the recreation ground and removal of some/all of the existing playground. A new playground will be opened on completion of the project. As the timescales are not currently known, it is recommended that inspections are booked as they are needed rather than being tied to an annual contract.

3. Playground inspection quotes

Although the Council is only required to obtain three quotes for any items over £1500, it is good practice to review expenditure on a regular basis. Please see the quotes below.

- 3.1 **Kompan**, who the Council has worked with since 2020, has quoted £833.74 (ex VAT) for four inspections at Monk's Hill (July, October, January and April) and one inspection in July at Mill Road. Additional inspections for Monk's Hill can be booked as required.

3.2 **The Play Inspection Company:** £700 (ex VAT) for four quarterly inspections at Monk's Hill and £225 (ex VAT) for one inspection at Mill Road. Total £925 (ex VAT).

3.3 **ROSPA Play Safety:** £260 for each inspection and £115 for each subsequent area. So, four inspections at Monk's Hill and one at Mill Road would cost £1,155 ex VAT.

3.4 **HAGS:** Monk's Hill July £465, Oct, Jan and April £185. Mill Road July £465. Total £1,485 ex VAT.

**Bank Reconciliation Statement as at 31/05/2024
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	31/05/2024		185,373.66
			<u>185,373.66</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			185,373.66
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			185,373.66
		Balance per Cash Book is :-	185,373.66
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

**Bank Reconciliation Statement as at 31/05/2024
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 Saving A/C	31/05/2024		88,205.72
			<hr/> 88,205.72
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			88,205.72
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			88,205.72
		Balance per Cash Book is :-	88,205.72
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Detailed Receipts & Payments by Budget Heading 30/06/2024

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	66,632	133,264	66,632			50.0%	
1090 Misc Income	6	0	(6)			0.0%	
1110 Access licence - Sydenham Terr	0	200	200			0.0%	
1120 Rent - Allotment Association	0	500	500			0.0%	
Income :- Receipts	66,638	133,964	67,326			49.7%	0
Net Receipts	66,638	133,964	67,326				
110 General Admin & Disbursements							
4000 Clerk's Salary - Gross	3,573	26,000	22,427		22,427	13.7%	
4010 Employer National Insurance	0	2,500	2,500		2,500	0.0%	
4030 Employers Pension	766	5,500	4,734		4,734	13.9%	
4060 Travelling (Clerk)	4	75	71		71	5.4%	
4065 Home Used as Office	52	320	268		268	16.3%	
4070 Chairman's Expenses	148	200	52		52	74.2%	
4075 Councillor's Expenses	0	200	200		200	0.0%	
4080 Courses & Publications	0	500	500		500	0.0%	
4085 External Audit	0	450	450		450	0.0%	
4090 Internal Audit	144	500	356		356	28.9%	
4095 Legal Advice & Professional	0	1,500	1,500		1,500	0.0%	
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	732	600	(132)		(132)	122.0%	
4120 Cloud Doc Storage/MS 365	265	1,550	1,285		1,285	17.1%	
4125 Hall Hire /Zoom Meeting Expens	615	600	(15)		(15)	102.4%	
4130 Stationery / Printing	64	250	186		186	25.6%	
4135 Postage / Po Box Address	354	350	(4)		(4)	101.0%	
4140 Mobile Phone	38	200	162		162	19.0%	
4145 Payroll Services	105	0	(105)		(105)	0.0%	
General Admin & Disbursements :- Indirect Payments	6,859	42,830	35,971	0	35,971	16.0%	0
Net Payments	(6,859)	(42,830)	(35,971)				
120 Running Costs							
4200 Westbourne Cemetery	0	12,348	12,348		12,348	0.0%	
4205 Ground Maintenance - Monks Hil	611	10,000	9,389		9,389	6.1%	
4210 Closed Churchyard Maintenance	738	4,000	3,263		3,263	18.4%	
4215 Ground Maintenance - Mill Road	528	10,000	9,472		9,472	5.3%	
4220 Playground Defib Inspections	405	2,500	2,095		2,095	16.2%	

Detailed Receipts & Payments by Budget Heading 30/06/2024

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	1,300	1,003		1,003	22.8%	
4230 Street Light Maintenance	0	1,400	1,400		1,400	0.0%	
4705 Plant /Soil Flower Troughs	40	100	60		60	40.0%	
Running Costs :- Indirect Payments	2,618	41,648	39,030	0	39,030	6.3%	0
Net Payments	(2,618)	(41,648)	(39,030)				
<u>130 Subscriptions, S137 / S147</u>							
4300 Membership WSALC / NALC	795	795	0		0	100.0%	
4305 Local Council Review Qtr Mag	0	17	17		17	0.0%	
4310 Clerk's Membership SLCC	0	229	229		229	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	300	200	(100)		(100)	150.0%	
4330 Homestart	250	250	0		0	100.0%	
4335 Citizens Advice	300	300	0		0	100.0%	
4340 Parish Online Subscription	0	80	80		80	0.0%	
4345 Community Chest Grants	0	500	500		500	0.0%	
4355 Final Straw Foundation	100	100	0		0	100.0%	
Subscriptions, S137 / S147 :- Indirect Payments	1,795	2,586	791	0	791	69.4%	0
Net Payments	(1,795)	(2,586)	(791)				
<u>140 Capital Schemes</u>							
4400 Play Equipment - Monks Hill	0	4,000	4,000		4,000	0.0%	
4405 Play Equipment - Mill Road	0	400	400		400	0.0%	
4420 Fingerpost Signs	0	500	500		500	0.0%	
4425 Office Equipment	0	100	100		100	0.0%	
4430 Tree Survey/Surgery	458	1,500	1,042		1,042	30.6%	
4440 Defibrillators	0	500	500		500	0.0%	
4455 Community Bus Service	1,000	0	(1,000)		(1,000)	0.0%	1,000
4465 National Commemorations /Celeb	0	2,000	2,000		2,000	0.0%	
4475 Bourne Heritage Trail	0	500	500		500	0.0%	
4480 Heritage Street Lights	0	3,000	3,000		3,000	0.0%	
Capital Schemes :- Indirect Payments	1,458	12,500	11,042	0	11,042	11.7%	1,000
Net Payments	(1,458)	(12,500)	(11,042)				
6000 plus Transfer from EMR	1,000						
Movement to/(from) Gen Reserve	(458)						

Detailed Receipts & Payments by Budget Heading 30/06/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>150 Services</u>							
4500 Street Light Energy	0	1,500	1,500		1,500	0.0%	
4505 Waste Bins & Emptying	0	1,900	1,900		1,900	0.0%	
Services :- Indirect Payments	<u>0</u>	<u>3,400</u>	<u>3,400</u>	<u>0</u>	<u>3,400</u>	<u>0.0%</u>	<u>0</u>
Net Payments	<u>0</u>	<u>(3,400)</u>	<u>(3,400)</u>				
<u>160 Communications</u>							
4600 Community Consultation	0	250	250		250	0.0%	
4605 Newsletter /Printing Communica	0	3,500	3,500		3,500	0.0%	
4610 Website Hosting & Email Acc	0	500	500		500	0.0%	
Communications :- Indirect Payments	<u>0</u>	<u>4,250</u>	<u>4,250</u>	<u>0</u>	<u>4,250</u>	<u>0.0%</u>	<u>0</u>
Net Payments	<u>0</u>	<u>(4,250)</u>	<u>(4,250)</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	0	15,000	15,000		15,000	0.0%	
Contingency Fund :- Indirect Payments	<u>0</u>	<u>22,550</u>	<u>22,550</u>	<u>0</u>	<u>22,550</u>	<u>0.0%</u>	<u>0</u>
Net Payments	<u>0</u>	<u>(22,550)</u>	<u>(22,550)</u>				
<u>999 VAT Data</u>							
515 VAT on Payments	(1,364)	0	1,364		1,364	0.0%	
VAT Data :- Indirect Payments	<u>(1,364)</u>	<u>0</u>	<u>1,364</u>	<u>0</u>	<u>1,364</u>		<u>0</u>
Net Payments	<u>1,364</u>	<u>0</u>	<u>(1,364)</u>				
Grand Totals:- Receipts	66,638	133,964	67,326			49.7%	
Payments	11,366	129,764	118,398	0	118,398	8.8%	
Net Receipts over Payments	<u>55,272</u>	<u>4,200</u>	<u>(51,072)</u>				
plus Transfer from EMR	1,000						
Movement to/(from) Gen Reserve	<u>56,272</u>						

Westbourne Parish Council, 13 June 2024**Agenda item 18: 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	O2 mobile phone June 2024	22.85	19.04	3.81
BACS	Confidential payments June 2024	1,723.81	1,723.81	0.00
BACS	WSCC LGPS May 2024	491.30	491.30	0.00
	Microshade cloud storage and email			
BACS	accounts June 2024	141.69	118.07	23.62
BACS	MS 365 June 2024	10.32	8.60	1.72
BACS	GM Support playground inspections	220.00	220.00	0.00
		2,609.97	2,580.82	29.15

Payments for retrospective approval

	Mullberry Local Authority Services Ltd,			
BACS	internal audit 2023-24	173.22	144.35	28.87
	Reimbursement L Mortimer, flowers for			
BACS	troughs	41.96	39.97	1.99
		215.18	184.32	30.86

Westbourne Parish Council, 13 June 2024

Agenda item 19: Correspondence list

- Email from Tuppenny Barn to ask for funding towards their horticultural and education programmes that supports local children and families.
- The next CDALC will take place on Zoom on Thursday 27 June at 7pm.
- Guidance used during Purdah in the run up to the general election.
- Response from PCSO Ryder following a report of anti-social behaviour (child riding a small motorbike at Mill Road recreation ground).