

## **Westbourne Parish Council, 11 June 2026**

### **Item 25: Clerk's report**

The purpose of this report is to provide the Council with an overview of activities since the last Full Council meeting.

#### **1. Clerk's update on current projects**

- Liaised with the solicitors regarding the Hitchcock Close playground and the Allotment Association contract.
- Met Andy Beams, Mulberry & Co, to complete the internal audit for 2025-26.
- Completed the external audit documentation ready for the Full Council to approve and to then send to Moore, the external auditor by 30 June.
- Arranged a meeting with Highways to discuss the proposed layout of The Square.
- Set up Rialtas, the financial software, for financial year 2026/27.
- Informed CDC of Cllr Gould's resignation and send Cllr Gould a letter of thanks in the post on behalf of the Council.

#### **2. Clerk's actions from the last meeting not otherwise on the agenda**

- Written agendas, supporting papers and minutes for Full Council and Planning Committee.
- Submitted planning responses following the last Planning Committee meeting.
- Circulated correspondence to councillors.
- Entered all invoices to the Rialtas software and reconciled the income and expenditure against the bank statements each month to be signed at meetings.
- Set up all payments on Lloyds Bank for payment.
- Recorded paper copies for all expenditure and invoices in a file to be kept for seven years.
- Updated the website.

#### **3. Assistant Clerk's update on current projects**

- Followed up with Wicksteed for an updated quote for equipment for Monks Hill. They came back with an plus £3668 (+12.25%) increase. I went through and compared item by item and queried all increases, I am waiting for them to come back.
- I have been liaising with Tim at Ralph Restorations and Long Meadows to pick up the finger post sign for Aldsworth to bring back to the lock up and research other restorers, Paul will have a look at it when it arrives back.
- Collecting quotes for Dog Poo signage, Bin for Hitchcock Close, fireproof cabinets, defib batteries, civic regalia.
- Met with Peter to look at defib, which now seems to be working, contacted Welmedical who have advised to keep an eye on it for the next couple of weeks and if still a problem they will collect and send to manufacturer for inspection. Currently still off The Circuit.
- Collating 43 responses for the Neighbourhood Plan Questionnaire that were done manually. Put 'thank you' message on Facebook.

- Booked Westbourne Community Hall for Full Council/Planning meetings for the rest of the year.
- Booked St Johns Parish Hall for the 27<sup>th</sup> July, Bourne's Forum. Will produce agenda.
- Looking at Canva to produce Poster for Monks Hill slide.
- Liaised with Greensleeves Portsmouth and weed killing now completed for Hitchcock Close and Monks Hill play areas.

## Westbourne Parish Council, 11<sup>th</sup> June 2026

### Quote

The following quotes are for the Council's consideration.

#### **Dog mess signs/stickers**

Following the review of over half of the Neighbourhood Plan hand written questionnaires received to date, dog fouling has emerged as a frequently raised concern throughout the village.

To address this issue, a quotation has been requested from Monster Creative for the production of awareness materials, including lamp post stickers for installation around the village and A3 Correx signs for placement on Monks Hill.

A brief has been provided requesting wording and designs that are specific to Westbourne, with the aim of creating a more local and more impactful campaign. It will need to be less text for the stickers.

**LOVE WESTBOURNE? SO DO WE.** *Let's keep our footpaths, verges and green spaces clean.*

**Please pick up after your dog** — *it only takes a moment, and it makes a big difference.*

*Bags can be placed in any public litter bin. **No excuses. No mess.***

— *Westbourne Parish Council*



Monster Creative  
Quote EST006355.pdf

#### **Fireproof filing cabinets**

Having researched further, these are the best prices for fireproof cabinets

2 drawers

[De Raat Protector 2 Drawer Fire File | Key Locking Fire Resistant Filing Cabinet | Safe](#) £709

3 drawers

[De Raat Protector 3 Drawer Fire File | Key Locking Fire Resistant Filing Cabinet | Safe](#) £889

4 drawers

[De Raat Protector 4 Drawer Fire File | Key Locking Fire Resistant Filing Cabinet | Safe](#) £1079

## **Waste Bin Hitchcock Close**

Chichester District Council have been on site and agreed we can have another bin outside of the park at Hitchcock Close.

It will need to be identical to the litter bin you have inside the play area without a locking mechanism. The bin is a Glasdon Plaza bin.



EQ70142442.pdf

## **Batteries for the defibrillator**

Pete and Karen checked the defibrillator last week after the weekly inspection report noted that the light was flashing red for 2 weeks and then went back to green. Everything looked as it should. Karen emailed the support team for the defibrillator who told us to check for the next couple of weeks. It is currently off of the circuit. Should a battery be bought so we have one as a spare. We have the option as a disposable battery (battery life circa 5 years) or a rechargeable. When we looked in the defibrillator cabinet we do not have a facility to recharge batteries, so it would need to be removed and recharged elsewhere.

[CU Medical i-PAD NF-1200 AED Battery | 5 Year Life UK](#) £227.88 (£189.90 ex vat)

[i pad NF1200 defibrillator replacement batteries - Search Shopping](#) £258.60  
(£215.60 ex vat)



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

21 May 2026

Dear Clare

**Re: Westbourne Parish Council**  
**Internal Audit Report for Financial Year Ended 31 March 2026**

**Executive summary**

Following completion of our final internal audit on 21 May 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transactions were examined, our sample testing, where appropriate, covered the financial year to date.

Some assertions, as noted in this report, were tested at the interim internal audit completed during the financial year and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. In fact, the processes and procedures together with own built in compensating controls are robust, strictly followed and in many respects a model of good practice.

We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

I have completed the Annual Internal Audit Report page of the AGAR and provided this to the council for onward submission to the External Auditor.

## **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 primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority’s internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority’s approval of the Annual Governance Statement.

## **Independence and competence**

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 36 years’ experience in the financial sector with the last 16 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 and inherent risk assessment**

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from [anna@mulberrylas.co.uk](mailto:anna@mulberrylas.co.uk)

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 within the council’s financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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## INTRODUCTION

The audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the Clerk and a review of the council website [www.westbourne-pc.gov.uk](http://www.westbourne-pc.gov.uk)

## UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

### Internal Audit – Summary of recommendations

Audit Point	Interim Audit Findings	Council comments
<b>I. BANK AND CASH</b>	At the date of the interim audit, the balances held with both Lloyds and Unity Trust exceed the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS) and the council should consider transferring funds to maximise the protection available to it.	Since the interim audit, the FSCS threshold has increased to £120,000 per financial institution. Lloyds balances at the end of the year are still higher than this level.

## A. BOOKS OF ACCOUNT

### **Internal audit requirement**

*Appropriate accounting records have been kept properly during the year.*

### **Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report.

## CONCLUSION

I am satisfied this control objective has been met.

## 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**

Testing conducted at the interim audit and findings included in the interim audit report.

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### **CONCLUSION**

I am satisfied this control objective has been met.

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## 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**

Testing conducted at the interim audit and findings included in the interim audit report.

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.

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### **CONCLUSION**

I am satisfied this control objective has been met.

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## 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**

Testing conducted at the interim audit and findings included in the interim audit report.

#### **Budget**

The Clerk/RFO produces regular detailed budget reports from the accounting software. The year-end budget report shows receipts reported as 140% of budget and payments at 107%. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

#### **Precept**

The council set a precept of £141,473 for 2025/26. With a tax base of 995.2, this equates to a band D equivalent of £142.16 (compared to the average in England of £92.92).

I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

I confirmed from the minutes that the 2026/27 budget and precept were approved by the council at the meeting held on 8 January 2026 (minute ref 01/26/124).

#### **Reserves**

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

*5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*

*5.34 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.*

*5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*

*5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*

5.37 *Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

At the year-end, the council held circa £243,485 in reserves, split between categories as below:

- Unrestricted EMR     £56,991
- Restricted EMR       £49,307
- General Reserves     £137,187

I checked the purpose of these earmarked reserves and am satisfied they are all for legitimate future planned projects of the council.

The general reserve balance is which is within the recommended range as detailed in the Practitioner’s Guide, although near the top of the range. The Clerk confirmed that spending in the early part of the new financial year has reduced the general reserve balance.

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**CONCLUSION**

I am satisfied this control objective has been met.

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**E. INCOME**

***Internal audit requirement***

*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*

**Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report.

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**CONCLUSION**

I am satisfied this control objective has been met.

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## F. CASH

### **Internal audit requirement**

*Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.*

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### **CONCLUSION**

The council has no cash expenditure and the testing for this internal control objective is not applicable.

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## G. PAYROLL

### **Internal audit requirement**

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

### **Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the figure included in box 4 (staff costs) on the Accounting Statements and was able to confirm from the accounting software that in accordance with the guidance contained in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide this includes only salary payments, HMRC payments and pension contributions.

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### **CONCLUSION**

I am satisfied this control objective has been met.

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## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report.

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

The council has no long-term investments.

The council has no borrowing through the PWLB.

**CONCLUSION**

I am satisfied this control objective has been met.

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**I. BANK AND CASH**

***Internal audit requirement***

*Periodic bank account reconciliations were properly carried out during the year.*

**Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommendations from the interim audit are contained in the table on page 4 of this report.

I reviewed the year-end bank reconciliation for all accounts and was able to confirm the balances on 31 March 2026 to the bank statements and found no errors. I was able to confirm the total bank balances to the figure included in the Accountings Statements on the AGAR.

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**CONCLUSION**

I am satisfied this control objective has been met.

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**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), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.*

**Audit findings**

The council is reminded that at its meeting to sign the Annual Governance and Accountability Return (AGAR), it should complete the steps in the following order:

- **Review and consider the Annual Internal Audit Report**
- **Complete Section 1 – Annual Governance Statement**
- **Complete Section 2 – Accounting Statements**

**Section 1 – Annual Governance Statement**

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

	<b>Annual Governance Statement</b>	<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>	<b>YES</b> – 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>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We have assured 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>	<b>YES</b> – 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>	<b>YES</b> – the requirements and timescales for 2024/25 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>	<b>YES</b> – 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>	<b>YES</b> – 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>	<b>YES</b> – 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>	<b>YES</b> – 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>	<b>N/A</b> – the council has no trusts
10	We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so</i>	<b>YES</b> – the council has met the requirements of Governance Assertion 10

**Section 2 – Accounting Statements**

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	236,041	197,256	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	133,264	141,473	Figure confirmed to central precept record
3	Total other receipts	43,775	56,998	Agrees to underlying accounting records
4	Staff costs	32,719	35,420	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	183,105	116,822	Agrees to underlying accounting records
7	Balances carried forward	197,256	243,485	Casts correctly and agrees to balance sheet
<b>Reconciliation</b>				
8	Total value of cash and short- term investments	197,256	243,485	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	146,887	253,760	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Council has no borrowing
<b>Trust Transactions</b>				
11	Do the figures in the accounting statements above exclude any trust transactions	Yes	Yes	Yes – trust transactions are excluded from the stated figures

**Audit findings**

The year-end accounts have been correctly prepared on a receipts and payments basis 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 2024/25 and published on the council website.

As part of the AGAR figures, I independently verified the council's share of the Joint Burial Committee funds, and the income, expenditure and share of retained balance are correctly recorded.

**CONCLUSION**

I am satisfied this control objective has been met.

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**K. LIMITED ASSURANCE REVIEW**

**Internal audit requirement**

*If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.*

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**CONCLUSION**

The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

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**L: PUBLICATION OF INFORMATION**

**Internal audit requirement**

*The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation*

**Audit findings**

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 AGARs are available for review on the council website for the previous five financial years.

**Confirm that the council is compliant with the relevant transparency code**

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.

**CONCLUSION**

I am satisfied this control objective has been met.

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

*The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection – key dates	2024/25 Actual	2025/26 Proposed
Date AGAR signed by council	22 May 2025	11 June 2026
Date inspection notice issued	2 June 2025	12 June 2026
Inspection period begins	3 June 2025	15 June 2026
Inspection period ends	14 July 2025	24 July 2026
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 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

I reviewed the proposed dates for the Exercise of Public Rights for the 2025/26 AGAR and confirm that these are in accordance with the requirements of the Accounts and Audit Regulations.

**CONCLUSION**

I am satisfied this control objective has been met.

## N: PUBLICATION REQUIREMENTS

### **Internal audit requirement**

*The authority complied with the publication requirements for the prior year AGAR.*

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

*Before 1 July 2025 authorities must publish:*

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4*
- *Section 2 - Accounting Statements 2024/25, approved and signed, page 5*

*Not later than 30 September 2025 authorities must publish:*

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

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

### **Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report.

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## **CONCLUSION**

I am satisfied this control objective has been met.

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## O. DIGITAL AND DATA COMPLIANCE

### **Internal audit requirement**

*The authority has complied with laws, regulations and proper practices relating to digital and data compliance.*

### **Audit findings**

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains guidance on the new Governance Assertion included on the 2025/26 AGAR which relates to this internal control objective.

#### **Website**

I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. **The Website Accessibility Statement references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.1 AA and should be updated to refer to the current WCAG 2.2 AA standard.**

The council has an IT Policy in place which was last reviewed and approved by the council at the meeting held in February 2026 (minute ref 02/26/145).

*Email management and GDPR*

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

**The Clerk confirmed that work has started on a data audit, and I recommend the council ensures this is completed during 2026/27 to comply with GDPR regulations. This may form part of the Governance Assertion 10 audit testing in future years.**

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**CONCLUSION**

I am satisfied this control objective has been met.

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**P. TRUSTEESHIP**

***Internal audit requirement***

*Trust funds (including charitable) – The council met its responsibilities as a trustee.*

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**CONCLUSION**

The council has no trusts and the testing for this internal control objective is not applicable.

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**Achievement of control assertions at final internal audit date**

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	<b>INTERNAL CONTROL OBJECTIVE</b>	<b>YES</b>	<b>NO</b>	<b>NOT COVERED</b>
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	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with the 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), 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 the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access 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 correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly at [andy@mulberrylas.co.uk](mailto:andy@mulberrylas.co.uk)

Yours sincerely



**Andy Beams**

**Director, Mulberry Local Authority Services Ltd**

### Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
<p><b>O. DIGITAL AND DATA COMPLIANCE</b></p>	<p>The Website Accessibility Statement references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.1 AA and should be updated to refer to the current WCAG 2.2 AA standard.</p> <p>The Clerk confirmed that work has started on a data audit, and I recommend the council ensures this is completed during 2026/27 to comply with GDPR regulations. This may form part of the Governance Assertion 10 audit testing in future years.</p>	

**Westbourne Parish Council**

**Summary Receipts and Payments for Year Ended 31st March 2026**

Last Year Ended 31st March 2025		Current Year Ended 31st March 2026
	<b>Operating Income</b>	
149,103.64	Income	183,463.68
24,041.00	% JBC	13,385.00
3,894.39	VAT Data	1,622.26
<b>177,039.03</b>	Total Receipts	<b>198,470.94</b>
	<b>Running Costs</b>	
38,726.77	General Admin & Disbursements	47,650.13
32,220.79	Running Costs	45,606.88
2,374.74	Subscriptions, S137 / S147	11,196.90
50,971.32	Capital Schemes	2,662.54
1,845.45	Services	1,737.56
2,244.51	Communications	2,848.17
61,666.00	Contingency Fund	18,126.48
21,316.00	% JBC	18,423.00
4,458.23	VAT Data	3,990.31
<b>215,823.81</b>	Total Payments	<b>152,241.97</b>
	<b>Receipts and Payments Summary</b>	
<b>236,041.17</b>	<b>Opening Balance</b>	<b>197,256.39</b>
177,039.03	Add Total Receipts(As Above)	198,470.94
413,080.20		395,727.33
215,823.81	Less Total Payments(As Above)	152,241.97
<b>197,256.39</b>	<b>Closing Balance</b>	<b>243,485.36</b>
	<b>These cumulative funds are represented by:</b>	
45,761.03	LLoyds Bank A/c	14,662.05
90,591.76	Unity Trust Saving A/c	92,618.68
40,229.60	Lloyds Bank Instant Access A/c	120,568.63
0.00	Redwood Bank	0.00
20,674.00	% JBC Cash Balance	15,636.00
<b>197,256.39</b>		<b>243,485.36</b>
	<b>Reserve Balances are represented by:</b>	
-38,784.78	Current Year Fund	46,228.97
151,361.29	General Reserves	90,958.76
9,230.00	EMR-Play Equipment Monk's Hill	13,230.00
12,527.37	EMR - Play Equipment Mill Road	16,067.37
576.12	EMR - SIDS/CSW	195.12
2,000.00	EMR - Staff Absence	2,000.00
500.00	EMR - Vandalism/Insurance Exce	500.00
5,000.00	EMR - Monk's Hill Car Park	5,000.00
7,261.85	EMR - Churchyard Wall	7,261.85
1,316.00	EMR - Finger Post Signs	1,316.00

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**Westbourne Parish Council**

**Summary Receipts and Payments for Year Ended 31st March 2026**

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Last Year Ended 31st March 2025		Current Year Ended 31st March 2026
4,000.00	EMR - Election Costs	4,000.00
1,311.92	EMR - Village Gateways	0.00
1,948.62	EMR - Neighbourhood Plan	1,363.85
5,542.00	EMR - Legal advice	5,861.00
12,500.00	EMR - CDC CIL Oct 2024	4,500.00
0.00	EMR - CDC CIL April 2025	27,773.11
0.00	EMR - CDC CIL Oct 2025	1,397.75
292.00	EMR - Office Equipment	195.58
20,674.00	EMR - % JBC Reserves	15,636.00
<u>197,256.39</u>		<u>243,485.36</u>

Signed : \_\_\_\_\_ (Chairman) \_\_\_\_\_ (RFO)

## Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
322 EMR-Play Equipment Monk's Hill	9,230.00	4,000.00	13,230.00
323 EMR - Play Equipment Mill Road	12,527.37	3,540.00	16,067.37
324 EMR - SIDS/CSW	576.12	-381.00	195.12
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	7,261.85		7,261.85
331 EMR - Finger Post Signs	1,316.00		1,316.00
332 EMR - Election Costs	4,000.00		4,000.00
333 EMR - Village Gateways	1,311.92	-1,311.92	0.00
334 EMR - Neighbourhood Plan	1,948.62	-584.77	1,363.85
336 EMR - Legal advice	5,542.00	319.00	5,861.00
340 EMR - CDC CIL Oct 2024	12,500.00	-8,000.00	4,500.00
341 EMR - CDC CIL April 2025	0.00	27,773.11	27,773.11
342 EMR - CDC CIL Oct 2025	0.00	1,397.75	1,397.75
353 EMR - Office Equipment	292.00	-96.42	195.58
399 EMR - % JBC Reserves	20,674.00	-5,038.00	15,636.00
	<b>84,679.88</b>	<b>21,617.75</b>	<b>106,297.63</b>

## Detailed Receipts &amp; Payments by Budget Heading 31/05/2026

## 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	75,832	151,663	75,832			50.0%	
1080 Bank Interest	63	0	(63)			0.0%	
1090 Misc Income	4	0	(4)			0.0%	
1110 Access licence - Sydenham Terr	0	200	200			0.0%	
1120 Rent - Allotment Association	0	650	650			0.0%	
Income :- Receipts	<b>75,899</b>	<b>152,513</b>	<b>76,614</b>			<b>49.8%</b>	<b>0</b>
<b>Net Receipts</b>	<b>75,899</b>	<b>152,513</b>	<b>76,614</b>				
<u>110 General Admin &amp; Disbursements</u>							
4000 Clerk's Salary - Gross	3,869	28,000	24,131		24,131	13.8%	
4005 Employment AC	528	8,000	7,472		7,472	6.6%	
4010 Employer National Insurance	0	3,700	3,700		3,700	0.0%	
4015 Employer national insurance AC	0	500	500		500	0.0%	
4030 Employers Pension	893	5,200	4,307		4,307	17.2%	
4035 Pension contributions AC	0	1,500	1,500		1,500	0.0%	
4060 Travelling (Clerk)	34	85	51		51	39.5%	
4065 Home Used as Office	52	320	268		268	16.3%	
4070 Chairman's Expenses	85	200	115		115	42.5%	
4075 Councillor's Expenses	0	200	200		200	0.0%	
4080 Courses & Publications	0	500	500		500	0.0%	
4085 External Audit	0	650	650		650	0.0%	
4090 Internal Audit	0	500	500		500	0.0%	
4095 Legal Advice & Professional	0	2,000	2,000		2,000	0.0%	
4105 Information Commissioner Offic	0	47	47		47	0.0%	
4110 Insurance	0	2,500	2,500		2,500	0.0%	
4115 Rialtas Financial Software	775	1,000	225		225	77.5%	
4120 Cloud Doc Storage/MS 365	170	1,700	1,530		1,530	10.0%	
4125 Hall Hire /Zoom Meeting Expens	11	728	717		717	1.5%	
4130 Stationery / Printing	0	350	350		350	0.0%	
4135 Postage / Po Box Address	417	400	(17)		(17)	104.1%	
4140 Mobile Phone	36	270	234		234	13.2%	
4145 Payroll Services	0	520	520		520	0.0%	
4150 Bank service charges	9	55	47		47	15.5%	
General Admin & Disbursements :- Indirect Payments	<b>6,878</b>	<b>58,925</b>	<b>52,047</b>	<b>0</b>	<b>52,047</b>	<b>11.7%</b>	<b>0</b>
<b>Net Payments</b>	<b>(6,878)</b>	<b>(58,925)</b>	<b>(52,047)</b>				

## Detailed Receipts &amp; Payments by Budget Heading 31/05/2026

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>120 Running Costs</u>							
4200 Westbourne Cemetery	0	12,848	12,848		12,848	0.0%	
4205 Ground Maintenance - Monks Hil	914	10,000	9,087		9,087	9.1%	
4210 Closed Churchyard Maintenance	300	1,000	700		700	30.0%	
4215 Ground Maintenance - Mill Road	850	10,000	9,150		9,150	8.5%	
4220 Playground Defib Inspections	575	2,700	2,125		2,125	21.3%	
4225 Playground Inspections	0	1,500	1,500		1,500	0.0%	
4230 Street Light Maintenance	0	2,000	2,000		2,000	0.0%	
4705 Plant /Soil Flower Troughs	0	100	100		100	0.0%	
Running Costs :- Indirect Payments	<b>2,639</b>	<b>40,148</b>	<b>37,510</b>	<b>0</b>	<b>37,510</b>	<b>6.6%</b>	<b>0</b>
<b>Net Payments</b>	<b>(2,639)</b>	<b>(40,148)</b>	<b>(37,510)</b>				
<u>130 Subscriptions, S137 / S147</u>							
4300 Membership WSALC / NALC	868	869	1		1	99.9%	
4310 Clerk's Membership SLCC	0	376	376		376	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	0	300	300		300	0.0%	
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%	
4350 Grants	4,000	0	(4,000)		(4,000)	0.0%	
4355 Final Straw Foundation	100	100	0		0	100.0%	
Subscriptions, S137 / S147 :- Indirect Payments	<b>5,568</b>	<b>2,890</b>	<b>(2,678)</b>	<b>0</b>	<b>(2,678)</b>	<b>192.7%</b>	<b>0</b>
<b>Net Payments</b>	<b>(5,568)</b>	<b>(2,890)</b>	<b>2,678</b>				
<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	4,000	4,000		4,000	0.0%	
4410 Churchyard Wall	0	500	500		500	0.0%	
4415 Village Gateways	0	50	50		50	0.0%	
4425 Office Equipment	788	200	(588)		(588)	394.2%	788
4430 Tree Survey/Surgery	0	2,000	2,000		2,000	0.0%	
4435 Speed Indictor Devices/CSW	354	1,500	1,146		1,146	23.6%	
4440 Defibrillators	0	700	700		700	0.0%	
4455 Community Bus Service	1,000	1,000	0		0	100.0%	
4485 Asset transfer	0	500	500		500	0.0%	
4490 Allotment shed path	0	2,000	2,000		2,000	0.0%	

## Detailed Receipts &amp; Payments by Budget Heading 31/05/2026

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4495 Neighbourhood Plan	105	12,000	11,895		11,895	0.9%	
Capital Schemes :- Indirect Payments	<b>2,247</b>	<b>28,450</b>	<b>26,203</b>	<b>0</b>	<b>26,203</b>	<b>7.9%</b>	<b>788</b>
<b>Net Payments</b>	<b>(2,247)</b>	<b>(28,450)</b>	<b>(26,203)</b>				
6000 plus Transfer from EMR	788	0	(788)				
<b>Movement to/(from) Gen Reserve</b>	<b>(1,459)</b>	<b>(28,450)</b>	<b>(26,991)</b>				
<u>150 Services</u>							
4500 Street Light Energy	0	500	500		500	0.0%	
4505 Waste Bins & Emptying	0	2,000	2,000		2,000	0.0%	
Services :- Indirect Payments	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>0.0%</b>	<b>0</b>
<b>Net Payments</b>	<b>0</b>	<b>(2,500)</b>	<b>(2,500)</b>				
<u>160 Communications</u>							
4605 Newsletter /Printing Communica	527	4,000	3,474		3,474	13.2%	
4610 Website Hosting & Email Acc	0	500	500		500	0.0%	
Communications :- Indirect Payments	<b>527</b>	<b>4,500</b>	<b>3,974</b>	<b>0</b>	<b>3,974</b>	<b>11.7%</b>	<b>0</b>
<b>Net Payments</b>	<b>(527)</b>	<b>(4,500)</b>	<b>(3,974)</b>				
<u>170 Contingency Fund</u>							
4715 IT Support	0	100	100		100	0.0%	
4720 Increase general reserve	0	15,000	15,000		15,000	0.0%	
Contingency Fund :- Indirect Payments	<b>0</b>	<b>15,100</b>	<b>15,100</b>	<b>0</b>	<b>15,100</b>	<b>0.0%</b>	<b>0</b>
<b>Net Payments</b>	<b>0</b>	<b>(15,100)</b>	<b>(15,100)</b>				
<u>999 VAT Data</u>							
115 VAT on Receipts	61	0	(61)			0.0%	
VAT Data :- Receipts	<b>61</b>	<b>0</b>	<b>(61)</b>				<b>0</b>
515 VAT on Payments	(1,834)	0	1,834		1,834	0.0%	
VAT Data :- Indirect Payments	<b>(1,834)</b>	<b>0</b>	<b>1,834</b>	<b>0</b>	<b>1,834</b>		<b>0</b>
<b>Net Receipts over Payments</b>	<b>1,895</b>	<b>0</b>	<b>(1,895)</b>				
Grand Totals:- Receipts	<b>75,960</b>	<b>152,513</b>	<b>76,553</b>			<b>49.8%</b>	
Payments	<b>16,025</b>	<b>152,513</b>	<b>136,488</b>	<b>0</b>	<b>136,488</b>	<b>10.5%</b>	
<b>Net Receipts over Payments</b>	<b>59,935</b>	<b>0</b>	<b>(59,935)</b>				
plus Transfer from EMR	788	0	(788)				
<b>Movement to/(from) Gen Reserve</b>	<b>60,724</b>	<b>0</b>	<b>(60,724)</b>				

**Earmarked Reserves**

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<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
322 EMR-Play Equipment Monk's Hill	13,230.00		13,230.00
323 EMR - Play Equipment Mill Road	16,067.37		16,067.37
324 EMR - SIDS/CSW	195.12		195.12
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	7,261.85		7,261.85
331 EMR - Finger Post Signs	1,316.00		1,316.00
332 EMR - Election Costs	4,000.00		4,000.00
334 EMR - Neighbourhood Plan	1,363.85		1,363.85
336 EMR - Legal advice	5,861.00		5,861.00
340 EMR - CDC CIL Oct 2024	4,500.00		4,500.00
341 EMR - CDC CIL April 2025	27,773.11		27,773.11
342 EMR - CDC CIL Oct 2025	1,397.75		1,397.75
353 EMR - Office Equipment	195.58	-788.49	-592.91
399 EMR - % JBC Reserves	15,636.00		15,636.00
	<b><u>106,297.63</u></b>	<b><u>-788.49</u></b>	<b><u>105,509.14</u></b>

**Westbourne Parish Council, 11 June 2026****Agenda item 30c: Payments for approval**

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

<b>Payments for approval</b>		<b>Total</b>	<b>Net</b>	<b>VAT</b>
DD	O2 mobile phone June 26	21.31	17.76	3.55
BACS	Confidential payments June 26	2,436.29	1,882.00	0.00
BACS	WSCC LGPS June 26	624.44	543.55	0.00
BACS	Microsoft 365 June 26	11.52	9.60	1.92
	Microshade cloud storage and email			
BACS	accounts June 26	180.92	150.77	30.15
BACS	MS 365 June 26	9.72	8.10	1.62
BACS	Lloyds bank service charge June 26	4.25	4.25	0.00
	GM Support playground inspections			
BACS	June 26	200.00	200.00	0.00
	E Blower reimbursement flower trough			
BACS	plants	71.40	71.40	0.00
BACS				
BACS				
BACS				
BACS				
		<b>3,559.85</b>	<b>2,887.43</b>	<b>37.24</b>
<b>Payments for retrospective approval</b>				
BACS	Mulberry & Co internal audit 25-26	210.06	175.05	35.01
	Greensleeves weed spraying Monk's Hill			
BACS	playground	162.00	162.00	0.00
	Westbourne Community Hall hire 14			
BACS	April	37.50	37.50	0.00
BACS	Kompan playground inspections	358.94	299.13	59.81
BACS	Parish Online subscription 25-26	90.00	75.00	15.00
		<b>858.50</b>	<b>748.68</b>	<b>109.82</b>

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0.00      0.00      0.00

## **Westbourne Parish Council, 11 June 2026**

### **Agenda item 31: Correspondence list**

- Further information about the public space protection order consultation for recreation grounds. Dog fouling and dogs ordered to be kept on leads by an authorised officer if it is causing a nuisance. No dogs allowed in fenced off playgrounds.
- Email from Portsmouth Water to confirm they are in the process of planning the repair causing the water leak near the car park at the southern entrance at Monk's Hill recreation ground.
- Southbourne Allocation Development Plan available for consultation until 17 July [Current planning policy consultations - Chichester District Council](#)

# Annual Governance and Accountability Return 2025/26 Form 3

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

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2026
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2025/26

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

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

## Publication Requirements

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

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

# Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection ( this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2026</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.	✓	

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

# Annual Internal Audit Report 2025/26

## WESTBOURNE PARISH COUNCIL

www.westbourne-pc.gov.uk

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 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. 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 <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b>	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

NO CASH

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

Date(s) internal audit undertaken


Name of person who carried out the internal audit

21/10/2025

21/05/2026

A Beams, Mulberry LAS Ltd

Signature of person who carried out the internal audit



Date

21/05/2026

\*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 2025/26

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 2026, that:

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

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

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

11/06/2026

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](http://www.westbourne-pc.gov.uk)

## Section 2 – Accounting Statements 2025/26 for

### Westbourne Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	236,041	197,256	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	133,264	141,473	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	43,775	56,998	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	32,719	35,420	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	183,105	116,822	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	197,256	243,485	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	197,256	243,485	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	146,887	253,760	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	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 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 21/05/2026

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

11/06/2026

as recorded in minute reference:

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

## Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

Westbourne Parish Council

### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2025/26

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2025/26

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date