

Westbourne Parish Council Meeting

10 September 2020

Westbourne Community Trust and the Mill Road Affordable Housing Project

1.0 Purpose of Report

- 1.1 This report has been prepared to provide Westbourne Parish Council (WPC) with an update on the progress that has been made during the last year by Westbourne Community Trust (WCT) with its proposals for delivering affordable housing on the land at the rear of 30 to 56 Mill Road, Westbourne.

2.0 Governance of the Trust

- 2.1 WCT was formed in November 2018 as a community land trust whose main purpose is to deliver affordable housing within the Parish and other community projects that will make the Parish a better place to live. The formation of the Trust was a response by WPC to the challenges raised by the Inspector who examined the Neighbourhood Plan and was critical of the lack of affordable housing proposed within the plan. Although the Trust is a key partner organisation of WPC it operates independently. However there are WPC representatives on the Trust's board of trustees.
- 2.2 Currently there are 7 trustees of whom one (Councillor Hitchcock) is a parish councillor. There are in addition two observer members of the Board of Trustees (Parish Councillor David Mack and District Councillor Roy Briscoe) who have no decision making role but can provide advice to the board as appropriate.
- 2.3 WCT has continued during the last year to grow its membership base within the local community and now has 108 members all of whom have acquired a minimum of a £1 share. Some have purchased additional shares and or made cash donations to support the work of the Trust.
- 2.4 The Trust has appointed accountants to oversee its finances and recently produced its first set of annual accounts. These will be published shortly and an annual general meeting will be held later this year (possibly on a virtual basis depending on Covid 19). New members are always welcome to join the Trust, especially those who are willing to get involved in its work and potentially have skills to contribute as a trustee. The regulatory body for WCT is the Financial Conduct Authority and the Trust is registered with that body as a community benefit society with charitable status.

3.0 The Mill Road Affordable Housing Project

- 3.1 The Trust started to develop its ideas for the development of the land at the rear of 30 to 56 Mill Road in February 2019. At that time there were two public consultation sessions at the Meeting Place, to launch the Trust and show the early findings of its work, which indicated that the land at the rear of 30 to 56 Mill Road had emerged as a preferred option from the various sites that had been examined.

- 3.2 After this initial consultation, discussions also took place with WPC, Westbourne Primary School, Westbourne Allotment Association and the land owner of the agricultural land to the north of the site. The purpose of these consultations was to ensure that these key parties were fully aware of the proposals and together we could consider ways in which the ideas for the affordable housing scheme could be improved by including additional elements to benefit the local community. As a result of these discussions and the discussions with residents in Mill Road, the following key elements were included in the scope of the project.
- Off-street parking for Mill Road residents
 - A new building within the allotment site to provide storage for WPC and storage for the Allotment Association together with a WC and kitchen for their exclusive use
 - A new pedestrian gateway into the school playground which would allow the school direct access to the park.
- 3.3 WCT then appointed architects to prepare an initial scheme, and in July 2019 there were two further public consultation sessions, one in the Westbourne Primary School and another at the Parish Fete. At both July sessions a detailed scheme was displayed of the proposals for the affordable housing and the other elements of the scheme described above in para 3.2. During this consultation 58 residents completed a response form and of those 85% supported the scheme. Many useful comments were made to inform the next stage of the design of the proposals.
- 3.4 Following this consultation the Trust modified the details of the scheme to take into account the comments of residents and then held pre application meeting with Chichester District Council (CDC). During this meeting, a number of key issues were identified by CDC that would need to be addressed if the scheme was to be considered acceptable.
- 3.5 During the summer of 2019 the Trust had already secured £30,000 of funding from CDC in order to support the costs of preparing a planning application but additional funding would be needed to carry out all of the work that was now required to support a planning application. A bid for funding from Homes England was submitted and eventually approved which secured an additional £76,000. These two grants were sufficient to enable the trust to commission all the necessary work to support the submission of a planning application.
- 3.6 During the autumn and following spring of 2019/20, the following work was commissioned.
- Detailed architectural designs for the layout of the site and the proposed dwellings
 - Design and Access Statement
 - Topographical Survey
 - Ground Conditions Survey
 - Ecological Survey
 - Arboricultural Report
 - Drainage Report
 - Transport Impact Assessment / Highways Report
 - Road Safety Audit
 - Travel Plan
 - Landscape Visual Impact Assessment
 - Housing Needs Survey
 - Strategic Flood Risk Assessment
 - Sequential Test

- Site Specific Flood Risk Assessment

- 3.7 All of these reports and drawings can be seen on the CDC planning application website as part of the submitted application.
- 3.8 Prior to submitting the application, in March 2020, WCT had planned to hold a further public consultation session at the school to display the near final version of the scheme. The purpose of this 3rd round of public consultation was to establish whether there were any additional public comments on the scheme that might require changes to the final details to be submitted as a planning application. However, because of the Covid 19 Pandemic this had to be an online consultation. During this consultation, a number of points were raised by residents that led to detailed modifications of the submitted scheme. The planning application was then submitted in April 2020.
- 3.9 Many features of the final scheme have been included in direct response to public comment and the desire of WCT that the project should be more than just an affordable housing project and should include features that will improve the quality of community facilities in the Parish. It is proposed to retain 62% of the existing park area as public open space and to significantly invest in improved play facilities.
- 3.10 The scheme now proposed involves: -
- 12 new affordable homes to rent to local people including, two 3-bed homes, four 2-bed homes, six 1-bed homes,
 - Appropriate parking space and internal amenity space for those homes
 - Parking for the allotments and users of the park
 - New off-street parking spaces on Mill Road to ease parking congestion
 - New play equipment to replace the existing outdated equipment
 - A new multi-use games area (MUGA) to replace the existing sports court
 - Replacement of the skatepark
 - A new jogging track around the park
 - A new storage unit to be provided for the allotment association and the parish council which will include a WC and kitchen facility for the exclusive use of the Allotment Association
 - New fencing along the boundary to the allotment site
 - A new pedestrian footpath link across the park directly in to the Westbourne Primary School playground
 - Extensive off-site tree planting on land to the north of the site to provide screening from the open countryside
 - A temporary access for construction traffic on land to the north of the site, direct from Foxbury Lane, to avoid congestion in Mill Road
 - Nature conservation features to enhance bio-diversity
- 3.11 After submission of the planning application various comments have been received by the Council from both statutory consultees and from members of the public. In terms of public responses there have been objections from 10 individuals/households and letters of support from 4 individuals/households and a letter of support from the Westbourne Allotments Association. Various matters have been raised by statutory consultees and the Trust has responded to these as necessary with additional information or amended details of the scheme. The time is now approaching when all the necessary consultation on the scheme

has been completed and responses as appropriate submitted to CDC by WCT. All that remains is for CDC to make a final decision. It is anticipated that a decision will be reached during the next few weeks.

4.0 Next Steps

4.1 If planning permission is achieved it will be subject to a range of conditions that must be complied with and a legal agreement under S106 which amongst other things will restrict the use of the site for affordable housing. WCT will need to carry out a significant amount of work before commencement of construction on site and this is summarised below.

- Complete the legal agreements that will be needed to take the scheme forward. (Solicitors have been appointed for this work)
- Complete the land transaction to secure the ownership from CDC
- Raise the capital funding needed to carry out the construction work
- Prepare detailed construction drawings for the site
- Select a competent builder on a competitive basis
- Submit further details to comply with any planning conditions that may be imposed, as necessary
- Finalise arrangements for a temporary access road for construction traffic from Foxbury Lane
- Make an application to become a Registered Provider of social housing. (a pre-requisite for securing capital funding from Homes England)
- Finalise documentation and policies for the renting of the proposed homes including a Housing Allocation Policy, standard tenancy agreement and other appropriate tenants' policies
- Arrange for maintenance contracts for the future management of the proposed housing
- Complete the appropriate agreements with WPC over the management of the remaining open space and specify the details of the proposed new play equipment.

4.2 If permission is obtained within the next few weeks and all the work above is completed satisfactorily and without any unforeseen delay, it is anticipated that construction work would not commence before the Spring of 2021 at the earliest.

Frank Campbell

Chair of Westbourne Community Trust

September 2020



Westbourne

Parish Council

EMERGENCY PLAN

1. DEALING WITH INCIDENTS AND EMERGENCIES

In the event of an emergency, the relevant authority/organisation responsible for the should be informed.

Police	Call 999 in an emergency, 101 for non-urgent issues or report at https://www.sussex.police.uk/ro/report/ocr/af/how-to-report-a-crime/
WSCC	Christopher Scott, Resilience and Emergencies Team Adviser, West Sussex County Council christopher.scott@westsussex.gov.uk 03302 224967 07860 910663
CDC	Michael Rowland, Emergency Planning Officer, Chichester District Council mrowland@chichester.gov.uk 01243 534616 ext: 34616
Environment Agency	enquiries@environment-agency.gov.uk 03708 506 506
Portsmouth Water	head.office@portsmouthwater.co.uk 023 9249 9888
British Gas	0800 111 999
SSE	0345 0701601
Power cut helpline	Dial 105
Westbourne Primary School	office@westbourneprimary.co.uk 01243 372726
Joint Burial Committee	jbc@southbourne-pc.gov.uk 01243 373667
Southbourne Parish Council	clerk@southbourne-pc.gov.uk 01243 373667

2. COMMUNICATING IN AN EMERGENCY

The Parish Council has a number of communication channels, as listed below, which can be used to share information with residents and local businesses. All communications must be sent with the authority of the Chair, Vice-Chair, and Chair of the relevant Committee working with the Clerk.

www.westbourne-pc.gov.uk	Clare Kennett can update or the website company support@visionict.com
https://www.facebook.com/Westbournepc	Clare Kennet can update
Newsletter – sent three times per year to all properties in the Parish	Use www.mailchimp.com Username: Westbourne100 Password: Parishcouncil100%
E-newsletter – sent to the distribution list saved in MailChimp as required	
Noticeboards – two in The Square and one outside the Co-op	Clare Kennett and Richard Hitchcock have a key
Council meetings and events	
Emails	
Letters/posters	
Westbourne Magazine	westbournemagazine@gmail.com

3. CURRENT EMERGENCIES: COVID-19

The Parish Council acknowledges that Covid-19 is a continuing threat to the local community, mainly affecting the elderly, vulnerable, isolated and those with pre-existing conditions. It has planned for a continued response to the crisis by delivering a similar service previously provided by Westbourne Help: collection and delivery of prescriptions, small shopping deliveries, assistance with online shopping, guidance on accessing healthcare and offers of food packages to those in need.

It is planned that the name 'Westbourne Help' will continue to be used as a well-established and known service in the community. A slightly-amended version of the previous policy will be used.

As far as volunteers are concerned, the Parish Council has a database of nearly 250 residents who are subscribed to receive its e-newsletter and could be called upon. It is hoped that the Parish Council can also use the database of 100+ volunteers who signed up to Westbourne Help in early March.

The Parish Council will closely follow advice from the government and West Sussex County Council, who are leading on the response locally, and will respond accordingly.

The Parish Council will produce policy documents which set out the service to be provided, roles and responsibilities, communications tools and risk assessments.

4. WINTER MAINTENANCE PLAN

Objective	Responsibility for salting and gritting roads and pavements rests with West Sussex County Council (WSCC). However, they have to prioritise when the weather deteriorates, and depend upon local residents to take responsibility for maintaining access within the village. The focus of the Westbourne Winter Management Plan is on maintaining access to the village (buses, deliveries such as heating oil and food, and emergency vehicles) and
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	ensuring that people can move safely about the main areas of the village. Unless volunteers come forward, the Parish Council (as a corporate body) is unable to undertake snow/ice clearance as its only employee is the Clerk and it does not employ any maintenance staff. However, it liaises between residents and WSCC when weather conditions are adverse.
Winter Maintenance Plan Coordinator	<p>Active Communities and Rural Team, West Sussex County Council. Tel. 01243 642105 Email: active.communities@westsussex.gov.uk</p> <p>Role: Advising the Parish Council what additional resources are needed in extreme bad weather. Coordinating receipt of hippo bag salt deliveries around the village. Providing advice on spread rates and identifying problem areas that require clearing/salting/gritting.</p>
Winter Maintenance Plan Owner	The Parish Council is responsible for the Plan and its update. Copies of plan held by the Coordinator, Parish Clerk, Parish Councillors and WSCC.
West Sussex County Council (Roads)	<p>West Sussex County Council treats 1,000 miles of the county's roads as part of their precautionary salting network.</p> <p>Priority roads for salting in Westbourne include the following which covers two entrances to the village.</p> <p>Emsworth Common Road Foxbury Lane East Street The Square The Grove Westbourne Road</p> <p>WSCC does not undertake any of the following</p> <ul style="list-style-type: none"> • Hand treat pavements • Treat private, third party or non-highway land <p>This means Monk's Hill, North Street, Whitechimney Row, Old Farm Lane and River Street are not gritted by WSCC.</p>
The Department for Transport	Has provided advice on what individuals can do to help clear pavements and footpaths. See Department for Transport Snow Code.
Parish Clerk	<p>Clare Kennett Tel. 07775 654 483 Email: clerk@westbourne-pc.gov.uk</p> <p>Role: To act as a central point of communication between coordinator, Parish Council and WSCC. To post information on disruption to buses and refuse collection - ideally on a daily basis - on Parish Council noticeboard, community noticeboard, and website and Facebook page.</p>

Parish Map, containing details of potential problem areas	Copies held by the Coordinator, Clerk, Parish Councillors, WSCC, and available on the village website.
<p>Problem Areas – Roads</p> <p>Assumption – that Priority routes identified by WSCC within the Precautionary Salting Network will be gritted.</p>	<p><u>Areas not gritted by WSCC</u></p> <p><u>Central areas</u></p> <p>Byerley Close, Church Road, Church View, Churcher Close, Commonsides, Covington Road, Crockford Road, Edgell Road, Ellesmere Orchard, Grebe Road, Harold Road, Homefield Road, King Street, Kingfisher Drive, Lark Way, Lingfield Close, Long Copse Lane, Mallard Way, Mill Road, New Road, North Street, Old Rectory Close, River Street, School Lane, The Grove, Whitley Close, Willow Gardens.</p> <p><u>Outlying areas</u></p> <p>Marlpit Lane, South Lane, Woodmancote Lane</p> <p><u>Areas normally gritted but which are a problem if gritting not carried out</u></p> <p>East Street Foxbury Lane Monk's Hill The Square Whitechimney Row</p>
Problem Areas – Pavement, footpaths	Pavements in the Square, East Street and North Street. Outside the Parish Hall, the Coop and the school.
Hippo Salt Bags	No arrangements are currently in place for the delivery of hippo salt bags. This, however, is being looked into.
Other volunteers	All residents are asked to adopt good neighbour behaviour.
People who may be able to help with snow clearance	<p>Steve Smith, Woodmancote Agricultural Contractors, Walnut Trees, Emsworth, West Sussex PO10 8QA Tel. 01243 373953</p> <ul style="list-style-type: none"> • EFP Gritting https://efpgritting.co.uk, based in Balcombe • Sussex Gritting Services https://www.sussexgrittingservices.com based in East Grinstead

	<ul style="list-style-type: none"> Sussex Manures https://sussexmanures.com/gritting_and_winter_services.php based in Findon
Communication	Publicise plan in Westbourne Magazine, on WPC noticeboard and the Community noticeboard, the village website, giving information on liability, salt spread rates, request for good neighbour behaviour.
<p>Telephone tree</p> <p>Winter Management Plan Coordinator: C and ED Rural Team, West Sussex County Council. Tel. Tel. 01243 642105. Email: cbds.rural@westsussex.gov.uk</p> <pre> graph TD CK["Mrs Clare Kennett (Clerk) (07775 654 483)"] --> RB["Cllr Roy Briscoe (01243 696 376)"] CK --> RH["Cllr Richard Hitchcock (01243 389096)"] CK --> DM["Cllr David Mack (01243 372784)"] RB --> NR1["Cllr Nigel Ricketts (01243 371865)"] RB --> MM1["Cllr Mike Magill (01243 379683)"] RB --> LB1["Cllr Lade Barker (01243 372769)"] RB --> AP1["Cllr Ann Pearcey (01243 930267)"] RH --> NR2["Cllr Nigel Ricketts"] RH --> MM2["Cllr Mike Magill"] RH --> LB2["Cllr Lade Barker"] RH --> AP2["Cllr Ann Pearcey"] DM --> NR3["Cllr Nigel Ricketts"] DM --> MM3["Cllr Mike Magill"] DM --> LB3["Cllr Lade Barker"] DM --> AP3["Cllr Ann Pearcey"] </pre> <p>Contact numbers on the Parish Council notice board in The Square, in the Westbourne Magazine and on the website www.westbourne-pc.gov.uk</p>	
<p>Other agency contacts</p> <p>Christopher Scott, Resilience and Emergencies Team Adviser, West Sussex County Council christopher.scott@westsussex.gov.uk 03302 224967 07860 910663</p> <p>Michael Rowland, Emergency Planning Officer, Chichester District Council mrowland@chichester.gov.uk 01243 534616 ext: 34616</p>	

5. EMERGENCY EQUIPMENT

The following equipment is stored in the Clerk's garage at 53 Skylark Avenue, Emsworth, PO10 7GB.

- 2 metal-bladed shovels, traditional with wooden handles to match.
- 4 yellow plastic snow shovel blades with straight wooden handles to match
- 4 wooden sticks with leather loop handles for water depth "prodding."
- 4 traditional yard brushes, heavy duty
- 10 heavy duty Halfords torches
- 6 Clulite 3LED headlights - model HL16 for mounting on head or helmet
- 4 traditional garden rakes in green plastic with wooden handles
- 2 Von Haus self-powered 3LED spotlight torches
- 1 Aداstra LD1 portable megaphone
- 1 Draper wind up analogue radio with 3LED torch
- 20 safety light sticks (they glow for 12hours)
- 2 Bunzl Freenham general purpose first aid kits in pouch
- 20 off Ezy-aid emergency foil blankets
- 5 pairs of Showa 306 rubber gloves
- 1 box of clean grip disposable pre powdered gloves (100 pairs)
- 10 high visibility fluorescent yellow jackets
- 10 pairs of keep safe protection goggles clear
- 1 Draper three piece garden refuse sacks
- 2 rolls of black/yellow cordoning off tape
- 2 Road Warning signs "Road Ahead Closed"
- Road cones

Neighbourhood Plan Report (September 2020)

Email correspondence between Valerie Dobson (DB), Richard Hitchcock (RH) and Roy Briscoe (RB) in the second half of July.

VD: This email is to update you on the current progress with regard to the Westbourne Neighbourhood Plan. The examination remains on-going and the submission version of the Westbourne Neighbourhood Plan is being considered in the light of the advice published by [Natural England in March 2020](#) concerning achieving nutrient neutrality for new development in the Solent region. Further updates will be made available on the website <https://www.chichester.gov.uk/neighbourhoodplan>

The plan cannot be made until it has passed through a successful referendum and no referendums can be held until next May according to the Government's advice. However, once the final examiner's report has been received and published then CDC can draft the Decision Statement (DS) on the NP for Cabinet that is the next step towards accepting the examiner's modifications and recommendations.

As referendums are delayed further Government guidance has been published since the beginning of the Covid19 outbreak. The position has been confirmed with the Council's Principal Solicitor and Electoral Services Manager, and once agreed by Cabinet we can proceed to issue and publish the DS with the referendum to be held in May next year. Once this is done, Government guidance is that the plan may carry significant weight where relevant to an application, even though it would not have been tested through referendum.

RH: I recently came across the following:

"Decision-making: Where the local planning authority has issued a decision statement (as set out under Regulation 18 of the Neighbourhood Planning (General) Regulations 2012) detailing its intention to send a neighbourhood plan to referendum, that plan can be given significant weight in decision-making, so far as the plan is material to the application."

Any idea when CDC might be in a position to issue a decision statement with regard to the Westbourne Neighbourhood Plan?

VD: Yes you are right the Government changed the guidance with the Covid 19 impact earlier this year. We don't get to the stage of the DS until after the Examiner's report is received, checked and issued and then the next stage is to draft the DS on the basis of what is in his report and the DS sets out what changes are to be made to the NP on the basis of his recommendations. The DS is then considered by Cabinet. Once agreed and published the DS and therefore the changes to the NP then has then the weight you suggest even though the NP won't have been to referendum.

RH: Thanks for such a prompt response. Are you, by any chance, still waiting for the Examiner to return his report?

VD: We are currently working on the nitrates side for the NP and aiming to get this complete and signed off for consultation, that is the current stage and then that work will go to the examiner for him to consider. That means we need the revised HRA Determination to be completed (currently with Natural England) and an Addendum is being drafted to go with the SEA Environmental Report, these two are then consulted on and the work and comments go to the examiner. All very procedural but we are doing our best to keep it moving forward

RB: Thanks Valerie, I know you are doing your best for us, but this is starting alarm bells ringing, with Taylor Wimpey digging trenches and backfilling---looks like they are preparing a Planning application and without the CLP the only defence will be the WNP once statement has been reached---surely we'll get it before the LP Review???? 2013 start are we one of the longest going? Somehow we need to draw a line under the changes and moving goalposts and say this is what our evidence is based on. What next another minor change from Govt and another delay, I think we need to make a stand with what we have.

I leave you to draw your own conclusions!



MULBERRY & CO

Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

9 Pound Lane
Godalming
Surrey, GU7 1BX

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

Our Ref: MARK/WES010

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

01 September 2020

Dear Mrs Kennett,

Engagement Letter – Local Authority

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

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

1. Period of engagement

- a. This letter is effective for accounting periods ending on or after 31st March 2021. (The 2020/21 Council year)
- b. It replaces all previous engagement letters. The previously agreed commencement date for this engagement still applies.
- c. We will deal with matters arising in respect of periods prior to the above period as appropriate.

2. Responsibilities of the Council and Internal auditors

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

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

3. Scope of Audit

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

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

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

4. Electronic Publication

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

5. Communication

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

6. Other services

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

7. Limitation of liability

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

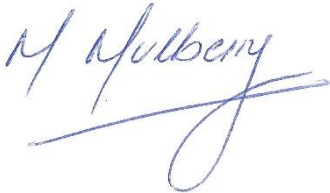
8. Fees

- a. Our fees are calculated using a stand rate per hour, plus disbursements and VAT and the standard applicable rate.
- b. Our fees for the 2020/21 council year are £60 per hour + VAT
- c. Where applicable we charge £0.45p per mile for travel
- d. Our fees are payable on presentation of invoice.

9. Agreement of terms

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

Yours faithfully,

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

Mulberry & Co

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

Internal Audit 2020/21

1 SEPTEMBER 2020

Mulberry & Co
Author: Your Name



**Mulberry & Co
Accountants**

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Introduction

We are writing to confirm your 2020/21 internal audit arrangements. Internal audit is an on-going function, undertaken regularly throughout the financial year, to test the continuing existence and adequacy of the authority's internal controls. It results in an annual assurance report to members designed to improve effectiveness and efficiency of the activities and operating procedures under the authority's control.

The interim audit(s) will generally focus on the governance and accountability functions of the council rather than the financial elements. The conclusion of this review is a report providing the council with recommendations where applicable for the improvement of internal processes and assurance that the councils systems are fit for purpose and the possibility of the systems being prone to error or misstatement are low.

At Mulberry & Co we recommend that councils have at least two internal audits per annum with one in the autumn and one after the council year end. In some cases, your council may well have additional interim audits where there are significant areas to focus upon.

Location of Audit

Due to pandemic restrictions, this year's interim audit will be conducted remotely.

On site work can be requested – **please contact Nicky directly at Nicky@mulberryandco.co.uk to advise us of this.**

The remote interim audit will be conducted over a period of time, starting with an initial review of information sent to us (See appendix 2, page 9). We respectfully request this information list to be provided to us by the **30th September 2020**. This can be emailed, or uploaded via your Openspace account.

LAWS & REGULATIONS

Regulation 5 (1) of the Accounts and Audit Regulations 2015 imposes a duty on local councils to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.' For parish and town councils, this guidance is set out in the NALC publication "Governance and Accountability for Smaller Authorities in England."

The purpose of internal audit is to review and report to the council whether its systems of financial and other internal controls over its activities and operating procedures are effective.

We will then contact the council to request further sample evidence based on the information sent to us, to support our findings.

The remote audits will then be finalised and a report issued to the council via the Openspace Server. We aim to complete this by the 30th November 2020.

If requested, we can book a time slot for the auditor to discuss the findings either over the phone or via video conference with the clerk and or council members.

Please note we will be working on a first come first served basis as we review the interim data. It is therefore important that we receive your data as soon as is convenient to enable us to plan in time for your report.

TIMELINE

Local Authority sends us information (appendix 2 page 9)	Deadline 30 th September
Mulberry & Co Review information and request test samples	
Local Authority returns sample evidence to Mulberry & Co	
Mulberry & Co review sample data & prepare report	Deadline 30 th November
If requested Interim audit reports discussed at client meeting video conference (chair and clerks to be present)	

Who is to carry out the work?

All audit work will be carried out by either Mark Mulberry or Andy Beams.

How long will an audit take?

This is dependent on the scale and complexity of your councils accounts. We aim to conduct the majority of the work at the interim audit, so that at the year-end our work is focused on the annual governance & accountability return and the financials being presented to the external auditor. As a rule of thumb we generally allow three to four hours for an interim audit and two to three hours for a final audit. Appendix 1 details the testing we will carry out.

Engagement Letter

Our engagement letters are issued electronically via our Openspace secure server. This letter sets out the basis of our professional engagement and is required under the ethical guidelines of The Association of Chartered Certified Accountants. The contents of the letter describe our respective responsibilities and key deadlines. Please contact us if the contents of this letter are not in accordance with your understanding of our terms of appointment or you do not have an engagement letter.

We will shortly be issuing engagements letters for the 2020/21 council year. You will receive an automatic notification of this from our Openspace server with a link attached. Please can I remind you to logon to your Openspace account to electronically sign your engagement letter.

www.irisopenspace.co.uk. By electronically signing the engagement letter, you are agreeing that we can start work immediately and that you agree with our terms. Please note we cannot start work until the engagement letter has been approved.

Fees & Services

We base our charges on hourly rates which remain the same as the 2019/20 rate for the 2020/21 council year and £0.45p per mile for travel expenditure. All our fees are charges are subject to VAT at the prevailing rate.

Your right to complain

If you feel unhappy at any time about the service that we provide to you or the amount that we charge, I hope that you will first raise your concerns with me. Whether or not you wish to do this, we operate a formal complaints procedure, which you have the right to use at any time.

If you require any further information, have any queries, please do not hesitate to contact us.

Kind regards

Mark Mulberry

Appendix 1 - Audit Plan

Audit Area	Tests
Appropriate books of account have been kept properly throughout the year.	Review transactions in cashbook make verbal enquiries. Test arithmetic.
The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<p>Have FR & Standing orders been reviewed and noted in minutes in last 12 months</p> <p>Select items from FR to test to physical documentation</p> <p>Review invoices and reconcile to cash book in detail</p> <p>Review selection of VAT entries</p> <p>Review minutes and payment list for authorisations</p> <p>Agendas and minutes properly prepared and published</p> <p>Council has acceptance of office and declarations of interest in place and signed</p> <p>Review council is following transparency regulations</p>
The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<p>Review and comment on risk assessments in place – ensure financial risk assessment considered</p> <p>Review of effectiveness of audit carried out</p> <p>Review and comment on council disaster recovery plans</p> <p>Review and comment on council's insurance</p>
The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<p>Review minutes for evidence of council discussion of the same</p> <p>Review and comment on actual versus budget information presented to council</p> <p>Review and comment on level of general and earmarked reserves</p>
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<p>Test precept application to precept receipts</p> <p>Test other income to annual charges (as approved by council)</p> <p>Test sample of VAT charged</p>

	Comment on any partial exemption issues
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<p>Test physical cash balances to accounting records</p> <p>Review items paid for by cash</p> <p>Enquire as to if cash received is banked entire or used for petty cash</p>
Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	<p>Test rates and hours are authorised</p> <p>Test net wages to payments due</p> <p>Ensure PAYE paid on time</p> <p>Council has pensions provision in place</p>
Asset and investments registers were complete and accurate and properly maintained.	<p>Assets shown at cost or proxy cost only</p> <p>Asset register sufficiently detailed</p> <p>Review insurance schedule and cashbook for missing items off the register</p>
Periodic and year-end bank account reconciliations were properly carried out.	<p>Test reconciliation in detail for all accounts</p> <p>Are reconciliations signed and presented to council</p> <p>Test loans to PWLB and or other documentation</p>
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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	<p>Review and comment on method of preparation</p> <p>Box 7 & 8 reconciliation agrees if applicable</p> <p>Schedules of prepayments, accruals, debtors and creditors agree to final accounts</p> <p>Electors rights has correct date parameters</p>
Trust funds (including charitable) The council met its responsibilities as a trustee.	<p>Enquire as to if council is sole managing trustee and note details</p> <p>Ensure accounts do not contain trust income or expenditure</p>

Appendix 2 – Information To Prepare For Audit

	Information Requirement	Tick when completed
Website Data (These items must be on your council website)		
1	Financial Regulations & Standing Orders	
2	Register of Members Interests	
3	Minutes and Agendas of all council meetings and committees	
4	Compliance with Transparency Act Regulations	
5	2020 Signed AGAR	
6	2020 Notice of electors rights	
7	2020 Notice of conclusion of audit	
Information to be sent to us		
1	Minute reference of review of financial regulations & Standing Orders	
2	Minute reference of review of risk assessments & risk management polices	
3	Minute reference of review of 2020 internal audit report	
4	Minute reference of review and acceptance of notice of conclusion of 2020 audit	
5	Minute reference of review of annual fees and charges	
6	Copy of cashbooks April to August 2020 (either send us excel spreadsheet or pdf print from your accounting package)	
7	If using electronic accounting package -Copy Nominal ledger print (All Cost centers/ All Account Codes months 1 year to date) in nominal account order	
8	Income versus budget 1 st five months of the year	
9	List of earmarked reserves	
10	Copy of last VAT return	
11	Copy of insurance certificate & schedule	
12	Copy of financial risk assessments	

13	Copy of draft 2021/22 budget (if applicable)	
14	Petty cash cashbook	
15	Payroll summaries & pay slips for 2 calendar months	
16	Copy of fixed asset register showing additions & deletions since 31-03-20	
17	Copy of bank reconciliations for 3 consecutive months, together with bank statement page showing reconciled balance	
18	Confirmation of charity numbers where council acts as sole managing trustee	
19	Copy of acceptance of office for last appointed councillor	

Appendix 3 – Contact Us

- Email Councils@mulberryandco.co.uk
- Phone 01483 423 054
- Upload – <https://www.irisopenspace.co.uk/Account/LogOn>

Westbourne Parish Council, 10 September 2020**Agenda item 18: Payments for approval**

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

Payments for approval		Total	Net	VAT
DD	EE&T Mobile	29.42	24.52	4.90
IB	Confidential payments Sept 20	1,508.28	1,508.28	0.00
IB	WSCC LGPS August 20	452.37	452.37	0.00
IB	SSALC clerk and councillor training	108.00	90.00	18.00
IB	Monster Creative	66.44	55.37	11.07
IB	Vision ICT domain renewal	66.00	55.00	11.00
IB				
		2,230.51	2,185.54	44.97

Payments for retrospective approval				
IB	GM Support playground inspections	220.00	220.00	0.00
	C Kennett reimbursement stamps and			
IB	cable ties	24.90	23.58	1.32
	Kompan playground inspection quarter			
IB	2	351.00	292.50	58.50
	Longmeadows top soil repairs at Monk's			
IB	Hill playground	320.00	320.00	0.00
IB	WSCC street light maintenance 19/20	1,440.36	1,200.30	240.06
DD	SSE street light electricity Aug 20	84.13	80.13	4.00
DD	EE Mobile phone August 20	29.42	24.52	4.90
IB	WSCC LGPS August 20	440.34	440.34	0.00
IB	Confidential payments August 20	1,339.86	1,339.86	0.00
	Playdale Playgrounds Monk's Hill new			
IB	equipment	5,428.20	4,523.50	904.70
IB	GM Support playground inspections	220.00	220.00	0.00
		9,898.21	8,684.73	1,213.48

1. Treasurers account number 1

Balance per statement 31/08/20	144,423.80
Less outstanding payments	0.00
Outstanding receipts	0.00
Add petty cash	0.00
Revised bank	144,423.80

Cashbook control

Balance forward 01/04/20	133,972.03
Add total receipts to date	62,778.87
Less total payments to date	52,327.10
Cashbook at 31/08/20	144,423.80

10 September 2020 Westbourne Parish Council
Agenda item 19: Correspondence list

Councillors are invited to bring forward any items of correspondence for further discussion at the meeting.

- Updates from CDC and WSCC regarding the Covid-19 outbreak and the delivery of services.
- Email from Trevor Leggo about a future consultation on the West Sussex Association of Local Council's working relationship with Surrey and Sussex Association of Local Councils. A number of emails from West Sussex parish councils asking questions about the consultation and proposed restructure have been received.
- Correspondence from residents about anti-social behaviour at a property on Churcher Road in Westbourne.