

WEST DEAN PARISH COUNCIL

WEST DEAN BURIAL GROUND (NEW CEMETERY)

FEEES AND REGULATIONS

A. West Dean Parish Residents

The fees, payments and sums set out below are discounted* and apply where the person to be interred or the person to whom right of burial is granted is or was, within a period of **five** years, immediately before his/her death, an inhabitant or parishioner of the Parish of West Dean. In the case of a still-born child, where one of the parents is or was, within the period of **five** years before the time of interment, such an inhabitant or parishioner.

B. Other Burials

In all other cases, the fees, payments and sums, except that those set out in Part 1 (below) will be incurred where the interment of the body or cremated remains of the husband or wife of the person to be interred has already been interred in the burial ground and the husband or wife was at the time of interment such an inhabitant or parishioner.

Fees do not include the digging of a grave.

Part 1: Interments

For any interment of the body of:

	A	B
(i) A still-born child, or any child whose age at the time of death did not exceed 16 years:	Free	
(ii) A person whose age at the time of death exceeded 16 years:	£100*	£200
(iii) For any interment of an urn containing cremated remains:	£100*	£200

Part 2: Exclusive Rights of Burial in Earthen Graves

(i) For the exclusive right of burial for the period of 75 years from the date of purchase, in an earthen grave 9ft x 3ft:	£200*	£400
(ii) For the exclusive right of burial of cremated remains in an earthen grave 2ft x 2ft:	£100*	£200

Part 3: Monuments, Gravestones and Inscriptions

(i) For the right to erect or place on a grave in respect of which the exclusive right of burial has been granted (to include two inscriptions):	£100	£100
(ii) A vase not exceeding 15ins (60cms) in height (no fee where a vase is part of the headstone):	£40	£40

*Where a memorial is to be erected on a grave for which **NO exclusive right of burial** has been granted, an additional fee of £200 will be charged to give exclusive right of burial.*

WEST DEAN PARISH COUNCIL

CEMETERY RULES AND REGULATIONS

1. No funerals may be performed on Sundays, Christmas Day or Good Friday.
2. No jars or bottles shall be placed upon the graves.
3. No inscription of any kind can be placed in the Cemetery without the approval of West Dean Parish Council.
4. Kerbs or headstones removed from the grave in which an additional member of the family is to be buried, must be replaced as soon as possible.
5. All gravestones, monuments, headstones and kerbs, once erected, **shall be kept in good repair to comply with current Health and Safety legislation, at the expense of the next of kin***.

****Please ensure that up-to-date contact details are lodged with the Clerk. The Parish Council reserves the right to take emergency measures to comply with Health and Safety legislation.***

6. No dogs are allowed in the Cemetery, other than guide dogs.
7. Scattering of ashes is permitted in any part of the Cemetery.

BY ORDER OF THE PARISH COUNCIL

**Clerk to West Dean Parish Council
Address: 53 Skylark Avenue, Emsworth, PO10 7GB
Email: westdeanpc@yahoo.com
Tel: 07596884847**

West Dean Parish Council Cemetery memorial safety policy

1. Introduction

- 1.1 West Dean Parish Council is committed to ensuring the safety of anyone visiting or working in the churchyard and cemetery and will make certain that all reasonably practicable measures are taken to provide this.
- 1.2 The Council's memorial safety inspection procedure is based on national guidance and signifies good practice on the expected standard of risk management of memorials in all types of burial grounds. The guidance sets out a risk-based approach to help authorities develop a proportionate approach to managing the risk associated with memorials.
- 1.3 The aim of the procedure is to formalise the systems in place to control the risk from memorials to employees, contractors and members of the public to whom the Council has a general duty of care.
- 1.4 Responsibilities are set out in various legislation covering burial grounds, including the Local Authorities' Cemeteries Order 1977 (LACO). The Council also has general responsibilities as set out in the Health and Safety at Work Act 1974 (HSWA74) and associated regulations such as the Management of Health and Safety at Work Regulations 1999.
- 1.5 This policy will be reviewed every two years; or at the committee meeting immediately following any incident involving a memorial or accident that occurs.

2. Pre-inspection preparation

- 2.1 The Council, or its chosen contractor, will prepare a method statement prior to the commencement of any safety testing.
- 2.2 The Council will ensure that only authorised and competent personnel shall carry out the inspections. As such, personnel will be required to read and adhere to this policy.
- 2.3 All memorial safety inspections will be carried out by a minimum of two operatives who will work as a team unless risk assessment determines that it is safe for one operative to work alone. Operatives will recognise when specialist assistance is required, for example, where the memorial is complex or large (over 1.5 meters in height).
- 2.4 At least one member of the inspection team will be a competent person (competence can be described as the combination of training, skills, experience and knowledge that a person has and their ability to apply them to perform a task safely).

- 2.5 Personal protective equipment shall be worn by all members of the inspection team. This will include a high visibility vest, hard hat and foot protection.
- 2.6 A risk assessment for the safety of those carrying out the inspections will be completed and kept on file.
- 2.7 If the Council employs a suitably qualified contractor to carry out the inspections, a copy of the company's public liability insurance will be lodged with the Council.
- 2.8 Records of the inspections will be held indefinitely. It is acceptable for those records to be held electronically on the condition that the information is regularly backed up.

3. Inspection process

- 3.1 Inspections of all levels of risk will be carried out on a minimum frequency of once every five years.
- 3.2 Any memorial showing early signs of instability will be monitored every twelve months.

4. Inspection process

4.1 The inspection process will comprise the following:

- Risk assessment
- Communication and Notice of Intent
- Visual checks
- Physical test
- Classifying the memorial
- Actions for classified memorials

4.2 Risk assessment:

An initial risk assessment will be carried out as per the Five Step approach to risk assessment set out by the Health and Safety Executive in the UK. This will identify where there is greater risk to those visiting or working in the cemetery and allow for the prioritisation of the memorials requiring immediate examination.

Items considered in the risk assessment include:

- Location to footpaths
- Frequency of use
- Duration of use
- Types of activity adjacent

4.3 Communication and Notice of Intent:

The Council is aware that the testing of memorials is a sensitive issue and will endeavour to ensure that adequate and regular communication is maintained with the general public.

Three months prior to any memorials being inspected, or as soon as reasonably practicable, the Council will:

- Ensure notices are displayed within the cemetery grounds. These will give details of the forthcoming inspections, advise the public of the potential dangers of memorials, provide contact details for the public should they have any queries or concerns and, where necessary, fulfil any other obligations under existing health and safety legislation. (Appendix 1).
- Ensure public notices are displayed to give details of the forthcoming inspections and provide contact details should members of the public have any queries or concerns. Notices shall be posted on the Council's noticeboards, website and social media, and a public notice placed in the local village magazine. A list of frequently asked questions (Appendix 4) will be available on the website.

4.4 Visual checks:

Memorials will undergo an initial visual check to identify if there are obvious defects or signs of instability. Operatives will look for:

- Damaged or eroded bonding.
- Movement of parts of a memorial from its original position.
- Kerb stones breaking apart.
- Undermined or unstable foundations.
- Leaning memorials, particularly if there is evidence of recent movement.
- Evidence of structural damage or disturbance (e.g. cracks).
- The presence of vegetation, which may cause cracks to widen.

If a defect or unstable memorial is observed, such memorials will then be subject to a physical test. (Commonwealth War Graves will only undergo a visual check; any observable defects will be reported immediately to the War Graves Commission).

4.5 Physical test:

If a memorial does not pass a visual check, it will be subject to a physical check. Prior to any physical test, a safety assessment will take place as follows:

- An overall visual inspection of all memorials for the purpose of assessing signs of instability and as part of the overall risk assessment process. A structural engineer will inspect memorials in excess of 1500mm (6ft) in height.
- A physical hand test of memorials between 625mm and 1500mm in height to assess any lateral movement following the visual inspection.

- Memorials below 625mm in height should be assessed to establish whether there is any benefit in applying any force to the memorial.

Physical testing will only take place when there is no risk to other persons and will be done using a hand test. Force testing equipment will only be used in the case of dispute.

The procedure for carrying out a hand test is as follows:

- The inspection operative will stand to one side of the memorial and apply a firm but steady pressure in different directions to determine to what degree, if any, the headstone is loose.
- A gentle pressure/force should be gradually increased until a force of approximately 25kg is applied. This force should be exerted in one direction, away from the body and should be repeated from the back of the memorial. Other physical hand tests from the sides of the memorial may also be required on certain designs. The force should be applied at the apex of the memorial or a high up the memorial as can comfortably be reached.

4.6 Classifying the memorial

At the completion of the testing process the operative will identify memorials in one of three categories:

Category 1: Stable and not dangerous in any way; to be reassessed in five years.

Category 2: Requires immediate attention to make safe by stabilising with a stake and banding.

Category 3: Requires immediate attention to make safe by laying down the memorial within the grave space.

4.7 Actions for classified memorials

Having considered the guidance and industry standards and the various options available, the Council will apply the following approach to the assessed memorials:

Category 1 memorials: No action required. To be reassessed in five years.

Category 2 memorials: The following action will be taken immediately:

- A safety notice (Appendix 2) will be placed on the memorial to warn of the unstable condition of the memorial.
- The memorial will be braced with a stake and banded.
- If the holder of the Exclusive Right of Burial (EROB) can be identified, a letter (Appendix 3) will be sent within seven working days. The letter will request the memorial repair is carried out within twelve weeks. Any repair carried out to the memorial will be at the cost to the EROB holder and must be carried out by a NAMM or BRAMM-registered memorial mason in accordance with BS8415. The holder of the EROB will inform the Council when the work will be

taking place and the finished work will be inspected by the Council's memorial inspector.

- If records do not exist, or the holder of the EROB does not contact the council within the twelve-week period, it will be treated as a Category 3 memorial.

Category 3 memorials: The following action will be taken immediately:

- A safety notice (Appendix 3) will be placed on the memorial to warn of the immediate hazard.
- The memorial will be carefully laid flat within the grave space with the inscription visible. Larger memorials may be dismantled to remove the danger.
- Photographs of the memorial will be taken at the time of the inspection and following the memorial being laid down. All photographs will be retained with the inspection records.
- If the holder of the Exclusive Right of Burial can be identified, a letter (Appendix 3) will be sent within seven working days. The letter will request the memorial repair is carried out within twelve weeks. Any repair carried out will be at the cost to the EROB holder and must be carried out by a NAMM or BRAMM-registered memorial mason in accordance with BS8415. The holder of the EROB will inform the council when the work will be taking place and the finished work will be inspected by the council's memorial inspector.
- If records do not exist, or the holder of the EROB does not contact the Council within the twelve-week period, and no repair is arranged for the memorial, the memorial will remain laid flat until such time as the holder of the Exclusive Right of Burial contacts the Council. If necessary, a transfer of the Exclusive Right of Burial will need to take place to enable the repair to go ahead.

It may be necessary to cordon off part of the cemetery to employees and public. In this case signage and information notices will be posted to give cautionary warning of the hazards will be present.

4.8 Post inspection process

All work to repair or replace a memorial must be carried out by a NAMM or BRAMM-registered monumental mason and must be installed to BS8415. A guarantee of conformity will be issued to the holder of the Exclusive Right of Burial by the mason, and a copy of this must be lodged with the council.

The Council will keep a list of local, qualified and registered, monumental masons and this will be available from the Council Offices upon request. This list will be reviewed and updated annually.

West Dean Parish Council

Please note that West Dean Parish Council's ongoing safety programme involves the inspection of all memorials at the:

Churchyard at St Andrew's Church and West Dean Cemetery

Week commencing (insert date)

(Weather permitting)

Any memorial that has not met the health and safety requirements will be provided with a notice and temporary support. The Parish Council will undertake works to make any memorials safe and will try to contact the holders of the exclusive right of burial if records exist.

For your own safety, and that of all visitors to the cemetery, **DO NOT** attempt to test memorials yourself. Any work to repair memorials must be undertaken by a qualified monumental mason.

We appreciate your assistance and co-operation in ensuring this cemetery is a safe place for everyone to visit.

If you have any questions or concerns regarding a memorial, or this notice, please contact **West Dean Parish Council on 07596 884847 or westdeanpc@yahoo.com**

West Dean Parish Council

IMPORTANT SAFETY NOTICE

This memorial has been found to be unsafe during a safety inspection and test. It requires urgent attention to prevent injury to cemetery visitors.

If you are the holder of the Exclusive Right of Burial for this grave, please contact West Dean Parish Council as a matter of urgency for further information, and to advise of your intentions to make it safe.

For your own safety, and that of all visitors to the cemetery, **DO NOT** attempt to test memorials yourself. Any work to repair memorials must be undertaken by a qualified, registered, monumental mason.

ALL MEMORIALS REMAIN THE RESPONSIBILITY OF THE OWNER TO KEEP IN GOOD SAFE ORDER.

We appreciate your assistance and co-operation in ensuring this cemetery is a safe place for everyone to visit.

If you have any questions or concerns regarding this memorial or notice, please contact **West Dean Parish Council on 07596 884847 or westdeanpc@yahoo.com**

Appendix 3

West Dean Parish Council

Address for correspondence:

53 Skylark Avenue
Emsworth
Hampshire PO10 7GB

07596 844847
westdeanpc@yahoo.com
[DATE]

[ADDRESS]

Dear [NAME]

Memorial Safety Programme in the churchyard at St Andrew's Church and West Dean Cemetery

Grave Space: [GRAVE SPACE NUMBER]

West Dean Parish Council has recently undertaken a series of memorial inspections as part of its on-going memorial safety programme. The programme is designed to ensure the safety of everyone who visits, or works, in the cemetery and it is not the intention of the council to cause any unnecessary distress or upset.

Whilst the Council is responsible for ensuring general safety within the cemetery, the owner of a memorial is responsible for ensuring it is maintained and in good condition. During the recent inspection it was noted that the memorial on grave space [INSET GRAVE SPACE NUMBER HERE], for which you hold the Exclusive Right of Burial, is unstable and in need of immediate remedial work. A temporary support and notice have been placed on your memorial in order to protect it and ensure the safety of anyone visiting the area.

Please could I ask you to arrange for a NAMM or BRAMM-registered monumental mason to carry out the repair within twelve weeks of receipt of this letter? A list of local, registered masons is held by the Parish Clerk. May I also ask you to contact the Parish Council on 07596 844847 or westdeanpc@yahoo.com to advise of your action. Please note: all repairs must be carried out by a registered monumental mason to BS8415 and a copy of the guarantee of conformity lodged with the Council on completion of the work.

We thank you for your help in this matter. If you have any questions, please do not hesitate to contact the Parish Council.

Yours sincerely

[OFFICER'S NAME]

[OFFICER'S TITLE]

Example

Memorial safety: Frequently asked questions

Why are we carrying out memorial/headstone safety checks?

Safety inspections and tests are required to ensure our cemetery is a safe place for visitors and for employees working in them. Sadly, over the past few years there have been several incidents in other cemeteries around the country where unstable memorials have fallen over onto people, including children, resulting in both fatalities and serious injuries. The Health and Safety Executive, who encourage, regulate and enforce workplace safety in the UK (HSE), are interested in Memorial Safety and have issued notifications to Local Authorities insisting that they have policies and procedures in place to ensure the stability of memorials. West Dean Parish Council has a responsibility for the safety of all visitors to the cemeteries and those working in them.

Who is responsible for my memorial's repair and condition?

The holder of the Exclusive Right of Burial for the grave is responsible for keeping the memorial repaired and in a safe condition. However, the Council has the obligation of making this cemetery safe and will use reasonable means to ensure the safety of those working in or visiting it. A warning notice will be attached to any memorial if it is found to be in an unsafe condition and the holder of the Exclusive Right of Burial contacted to arrange a permanent repair with a qualified, registered, monumental mason.

What is done during the safety test and inspection?

Each memorial will be given a visual check to assess its condition. It will then be given a push test (steady, gentle pressure applied to the top of the memorial) to check its stability. The results of the test are logged and recorded. This safety check is carried out by officers of the Council or its chosen contractors.

What if the memorial fails the test?

As the cemetery is a public place, the Council has a duty of care to make sure an unstable memorial is made safe immediately. Depending on the level of danger posed by unstable memorials, it will either be temporarily made safe and a warning notice will be applied to the memorial or, in the case of an immediate, high-risk hazard, the memorial will be laid flat and a warning notice applied to the memorial. In both cases, the Council will then contact the holders of the Exclusive Right of Burial for the grave to inform them.

Why have I not been contacted regarding the temporary support/band and/or cautionary notice that has been applied to my memorial?

It is the Council's priority to make safe any unstable memorial found during the inspection. We want the cemetery to be a safe place to visit and work. As soon as possible following the inspection, we will write to the holder of the Exclusive Right of Burial using the address we have on our records. If we have not contacted you it may be because we do not have your current address. Please contact the Parish

Council on 07596 844847 or email westdeanpc@yahoo.com to check or update your contact details.

Will my memorial undergo tests in the future?

Yes. The council will carry out these tests at periodic, regular intervals and all memorials will be inspected at least every five years.

West Dean Parish Council, Wednesday 13 March 2024

Agenda item 11: Memorial stability testing

1. Background

The Parish Council should safety test the memorials at the Churchyard and Cemetery every five years. The advice is to either use a qualified inspector or ensure council staff are properly trained. See the following guidance:

- Ministry of Justice: [Managing the safety of Burial Ground Memorials - Practical advice for dealing with unstable memorials \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)
- Institute of Cemetery and Crematorium Management: [iccm_MM Policy Final 08 2019.pdf \(iccm-uk.com\)](https://iccm-uk.com)

The Clerk has researched the cost of training councillors vs the cost of employing a contractor for the Council's consideration.

2. Option 1: Training councillors to carry out inspections

To enable a councillor to carry out the inspections, they would need to do the following course.

National Association of Memorial Masons, City and Guilds Safety Inspection and Assessment of Memorials in Burial Grounds. This would involve:

- First module: Training day £325.00 + VAT held at training centre in Rugby, Warwickshire
- Second module £325.00 + VAT assessment held at West Dean
- City and Guilds registration: £25.00 + VAT
- Assessors' mileage charged @0.45p per mile as they would come to West Dean to assess the candidate.

Total cost: £675 plus mileage.

Inspections should be carried out by two people, so the supporting person would need to have good level of knowledge. The Institute of Cemetery and Crematorium Management offer training courses at a cost of £185 ex VAT.

3. Option 2: Employing an independent memorial inspector

The Clerk has found three quotes below for the Council's consideration.

3.1 Robert Ayling, Haven Memorials

I'm pleased to confirm that I have site visited both St Andrews Church and the Cemetery.

I estimate that given the records you so kindly sent that I will allow 1 1/2 days. Should the survey go well and the weather be on our side I might get this down to a day.

To confirm our costs as previously informed for the Examiner and a recorder including the admin is charged at £425:00 plus vat.

I will of course forward you our NAMM certification and both employees and public liability insurance certs.

I trust the above is acceptable to you and look forward to hearing from you in due course.

My kindest and best

Rob Ayling
For and on behalf of Haven Memorials
07775 661791.

3.2 Assettrac [Survey & Safety Inspections | Inspect & Monitor Assets Easily | Assettrac](#)

All memorials tested, only failures recorded, text and photo as agreed.

1 day to carry out the inspection: £500
Report compilation: £300
Total: £800 ex VAT

3.3 Green Tree Safety Ltd [MEMORIAL SAFETY TESTING – Green Tree Safety Ltd](#)

1.25 day to carry out the inspection: £812.50
Report compilation: £325
Mileage & disbursements: £335
Total: £1,472.50 ex VAT

WEST DEAN PARISH COUNCIL

The Annual Meeting of Electors for the Parish of West Dean
will be held at West Dean College

WEDNESDAY 15 MAY 2024 at 7.00pm.

All electors of the Parish of West Dean are invited to attend.

AGENDA

1. **Welcome and introduction:** Chairman of West Dean Parish Council.
2. **Apologies for absence**
3. **The annual report of West Dean Parish Council:** Cllr Steve Corbett.
4. **Report for West Sussex County Council:** Cllr Jeremy Hunt.
5. **Report for Chichester District Council:** Cllr Henry Potter.
6. **Report for West Dean C of E Primary School:** Chris Williams, Headteacher.
7. **Report for the Edward James Foundation:** Alex Barron, Chief Executive.
8. **Public session:** To answer questions from members of the public.
9. **Date of next meeting:** Tuesday 20 May 2025.

Signed: *Clare Kennett*, 8 May 2024

Clerk to West Dean Parish Council

West Dean Parish Council 2023-24: Budget monitoring report

1. Profit and loss budget v actuals

Barclays	2022-23	2023-24	2023-24			
	YTD	YTD	Budget	% of Budget	Variance £	Variance %
Income						
Precept	£13,320.00	£13,891.50	£13,891.50	100.0%	£571.50	4%
Cemetery	£0.00	£400.00	£0.00		£400.00	
Grants/Earmarked Reserves	£500.00	£59,106.56	£0.00		£58,606.56	11721%
Misc. income	£1,000.00	£63.00	£0.00		£-937.00	-94%
VAT reimbursed	£1,781.04	£1,434.52	£0.00		£-346.52	-19%
Total income:	£16,601.04	£74,895.58	£13,891.50	539.1%		
Expenditure						
Subs, S137 & S142	£136.24	£144.35	£144.35	100.0%	£8.11	6%
Cemetery	£2,530.00	£2,360.00	£2,550.00	92.5%	£-170.00	-7%
Capital schemes	£4,091.98	£0.00	£3,250.00	0.0%	£-4,091.98	-100%
Services	£1,003.10	£1,300.04	£1,300.00	100.0%	£296.94	30%
Communications	£1,152.97	£2,209.54	£2,187.20	101.0%	£1,056.57	92%
Administration	£1,307.83	£2,199.35	£1,613.80	136.3%	£891.52	68%
Employment	£6,098.85	£5,937.20	£6,324.40	93.9%	£-161.65	-3%
Grants/Earmarked Reserves	£0.00	£400.00	£0.00	0.0%	£400.00	
VAT to claim on expenditure	£1,461.58	£714.28	£0.00	0.0%	£-747.30	-51%
Total expenditure:	£17,782.55	£15,264.76	£17,369.75	87.9%		
Income over expenditure	£-1,181.51	£9,630.82	£-3,478.25			

Barclays	2022-23	2023-24
Balance forward (Bfwd)	£0.00	£28,412.51
Income	£3,281.04	£74,895.58
Expenditure	£17,782.55	£-15,264.76
Carry forward (Cfwd)	£28,412.51	£88,043.33

Santander	2022-23	2023-24
Balance forward (Brwd)	£0.00	£6,216.01
Income	£13.30	£57.63
Expenditure	£0.00	£0.00
Carry forward (Cfwd)	£6,216.01	£6,273.64

Total cash in both accounts **£34,628.52** **£94,316.97**

2. Earmarked reserves

	Bfwd	Income	Expenditure	Transfers	Cfwd
General reserve	£14,628.52	£16,246.65	£-15,264.76		£15,610.41
Village gateways, speeding, cemetery	£20,000.00	£0.00	£0.00	£0.00	£20,000.00
Operation Watershed 2023	£0.00	£38,670.24	£0.00	£0.00	£38,670.24
Operation Watershed 2024	£0.00	£20,036.32	£0.00	£0.00	
Grants	£0.00	£0.00	£0.00	£0.00	£0.00
Total earmarked reserves	£20,000.00	£58,706.56	£0.00	£0.00	£58,670.24
Final balances	£34,628.52	£74,953.21	£-15,264.76	£0.00	£94,316.97



Our Ref: MARK/WES015

Mrs C Kennett
West Dean Parish Council
C/o 53 Skylark Avenue
Emsworth
Hampshire
PO10 7GB

12 February 2024

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 up to and including 31st March 2026. (The 2025/26 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 as outlined in JPAG Practitioners guide. 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 Governance and Accountability Return (AGAR) as internal auditors.
- d. We have a professional responsibility to report if the financial statements do not comply with applicable proper practices, 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. We accept no duty or responsibility to any other third party as concerns our 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 the council. 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 changes occurring between the date of our report and submission to the external auditor.
- h. We appreciate that the present size of your council may render 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 planning and performing our audit work we shall take account of this.

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 may arrange a meeting to discuss the forthcoming audit prior to the expected start date.
 - ii. We may arrange a meeting to discuss any matters arising from completing the on-site work.
 - iii. We shall of course contact you on a regular basis regarding both audit and other matters.
 - iv. Our report will be issued in .Pdf format via a secure server, which is password protected.

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 at the standard applicable rate.
- b. Our fees for the period of your engagement letter are £65 per hour + VAT
- c. Where applicable we charge £0.45p per mile for travel from the auditors home address.
- d. Our fees are payable on presentation of invoice.

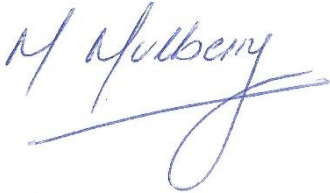
9. Cancellation of Services

- a. Services can be cancelled at any time in writing
- b. Cancellation will be effective from the end of the period to which this letter of engagement applies.
(para 1a.)
- c. All outstanding fees become payable

10. 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 underneath.

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.

1. Payments for approval, 13 March 24		Total	Net	VAT
BACS	Confidential payments March 24	482.32	482.32	0.00
BACS	Working from home allowance March 24	18.00	18.00	0.00
BACS	Chichester Payroll Services March 24	15.00	15.00	0.00
BACS	HMRC March 24	120.40	120.40	0.00
BACS	Mileage March 24	9.27	9.27	0.00
BACS	MS 365 March 24	12.36	10.30	2.06
BACS	O2 mobile phone March 24	21.00	17.50	3.50
		678.35	672.79	5.56

2. Payments made since the last meeting, 10 Jan 24

		Total	Net	VAT
BACS	Confidential payments Feb 24	482.32	482.32	0.00
BACS	Working from home allowance Feb 24	18.00	18.00	0.00
BACS	Chichester Payroll Services Feb 24	15.00	15.00	0.00
BACS	HMRC Feb 24	120.40	120.40	0.00
BACS	MS 365 Feb 24	12.36	10.30	2.06
BACS	O2 mobile phone Feb 24	21.00	17.50	3.50
BACS	CDC uncontested election in May 2023	238.50	238.50	0.00
BACS	South Coast Pestforce molehills at Cemetery	360.00	360.00	0.00
		1,267.58	1,262.02	5.56

3. Receipts

BACS	Aerial Direct mobile phone discount 17/01/24	3.00		
BACS	Operation Watershed grant 19/01/24	20,036.32		
BACS	VAT refund 2023 30/01/24	1,434.52		
BACS	Aerial Direct mobile phone discount 16/02/24	3.00		
BACS	Santander: Interest	5.19		
		21,482.03		

4. Bank reconciliation

Barclays

Balance per statement 29/02/24	£88,043.33
Less outstanding payments	£0.00
Add outstanding receipts	£0.00
Add petty cash	£0.00
Revised bank	£88,043.33

Cashbook control

Balance forward 01/04/23	£28,412.51
Add total receipts to date	£74,895.58
Less total payments to date	£15,264.76
Cashbook at 29/02/24	£88,043.33

Santander

Balance per statement 01/03/24	£6,273.64
Less outstanding payments	£0.00
Add outstanding receipts	£0.00
Add petty cash	£0.00
Revised bank	<u>£6,273.64</u>

Cashbook control

Balance forward 01/04/23	£6,216.01
Add total receipts to date	£57.63
Less total payments to date	£0.00
Cashbook at 29/02/24	<u>£6,273.64</u>

<u>Total in both accounts</u>	<u>94,316.97</u>
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