

**COCKING PARISH COUNCIL**  
**MINUTES OF VIRTUAL MEETING**  
**6 JULY 2020, 6.30PM**

**PRESENT:** Cllrs Miss F Russell (Chair), D Imlach, Mrs J Jackson, R Marks and D Summerfield.

**IN ATTENDANCE:** G Burt, Clerk to the Council

The Chairman confirmed the meeting was being broadcast via *Facebook Live*.

**1. Apologies**

None. The Clerk reported that Tim Waite had resigned due to changed work commitments; this had been advertised in accordance with standard procedure: if no poll was called to hold a bye-election, the Council could advertise and fill the vacancy by cooption.

**2. Declarations of Interest**

Members and officers were invited to make any declarations of pecuniary and/or non-pecuniary interests that they may have in relation to items on the agenda and were reminded to make any declarations at any stage during the meeting if it then became apparent that this may be required when a particular item or issue was to be considered.

Miss F Russell declared an interest as a shareholder in the Bluebell Community Hub.

**3. Questions from Visitors**

There had been no requests to join the meeting to ask a question, and no questions had been submitted to be read out.

**4. Minutes**

The minutes of the meeting of the 2 March 2020, previously circulated were agreed as a correct record and would be signed by the Chairman in due course.

**5. Matters Arising from the Minutes**

None

**6. Planning**

Comments on planning applications were **RESOLVED** as set out in Appendix A.

**7. Bluebell Inn Community Project – to receive an update if available from the Council's representative.**

Cllr Miss F Russell advised that she had felt it was the right time to resign from the project and that a representative was no longer needed from the Council as it was in effect a business. NOTED

It had been closed during the lockdown and planned to reopen on the 16<sup>th</sup> July.

## **8. Highways**

### **a. Village Gateways – to receive an update.**

Cllr Mrs J Jackson suspected the manufacture had been delayed due to lockdown but would chase.

### **b. Bell Lane TRO**

WSCC had approved the request from the Council to reduce the speed limit to 30mph. Works planned this financial year.

### **c. Footpaths and Footways**

Nothing to report.

### **d. Cycleways**

Nothing to report.

## **9. Parish Matters**

### **a. Playground**

The playground had now reopened following the government-ordered closure of play areas etc. The Clerk had ordered COVID-appropriate signage. A Working Party would give it a delayed *Spring Clean*.

### **b. Newsletter**

An earlier proposal for a combo-newsletter amalgamating several existing parish publications had not materialised. Cllrs D Imlach and Miss F Russell kindly offered to prepare our next edition.

### **c. Village Hall**

Nothing to report – still closed.

### **d. Village Hall Car Park**

The application to the National Lottery for a grant towards this had been deferred as their current focus was helping communities cope with the pandemic.

### **e. Broadband**

Work continued behind the scenes to move this forward. Several more properties wished to support the proposed scheme.

**f. Defibrillator**

An application for a grant to IGas had been successful. The order was being chased. The Bluebell was happy to have it on its outside wall. It would remain the property and responsibility of the Council.

**g. New Hedge**

Members confirmed their wish to see a hedge which bore fruit rather than a row of fruit trees in order to preserve the view. Cllr Marks hoped to get prices for the next meeting.

**h. Post Office & Shop**

It was reported that there was interest from prospective operators of the shop + P.O. but that the Cowdray Estate might well operate it itself should no third party interest materialise.

**i. Bus Shelter**

An application to fund improvements via WSCC's *Operation Watershed* had been unsuccessful. Two quotes to date had been obtained to rectify the flooding. Members considered that there clearly was no cheap quick fix to a problem caused during construction. Further quotes would be obtained and funding sought, possibly from CIL or New Homes Bonus.

**10. Finance**

- a. Payments since last meeting were **RESOLVED** and any receipts NOTED – Appendix **B**
- b. Bank Reconciliations to 11 March, 31 March, 30 April and 15 June 2020 were NOTED – Appendix **C** and all corresponding bank statements were initialled by Cllr Miss Russell.
- c. R&P Accounts to 31<sup>st</sup> March 2020 were approved – Appendix **D**.
- d. The 2019-20 Internal Audit Report had been received - Appendix **E**.  
Members were pleased to see that once again no matters of note had been raised.
- e. **RESOLVED** that Section 1 (Annual Governance Statement) of the 2019/20 Annual Return be approved - Appendix **F**.
- f. **RESOLVED** that Section 2 (Accounting Statements) of the 2019/20 Annual Return be approved - Appendix **G**.
- g. Under the Transparency Code, Councils with a turnover (income or expenditure) of less than £25k in the year just finished did not have to submit their accounts etc to External Audit (although they still had to complete the same paperwork.). However, Councils finding themselves in this position could elect to send them to External Audit if they wished. Members considered that sending accounts to External Audit, showed that the Council

was transparent and open and gave reassurance to residents that the accounts were being fully scrutinised. **RESOLVED** to send the 2019-20 accounts to the External Auditor even though they were not required to.

#### **11. Grant Applications**

- a. **RESOLVED** that an application for a grant of £100 to Air Ambulance Kent, Surrey & Sussex be supported, in accordance with S137 of the Local Government Act 1972.
- b. **RESOLVED** that an application for a grant of £100 to 4Sight Vision Support be supported, in accordance with S137 of the Local Government Act 1972.
- c. **RESOLVED** that an application for a grant of £100 to Arun & Chichester CAB be supported, in accordance with S137 of the Local Government Act 1972.

#### **12. Any Other Matters for Information**

- a) The ongoing problem with litter at The Croft bus shelter had been highlighted to the Chairman by a local resident. The Clerk would order signage reflecting a current national strapline.
- b) The Chairman, supported by Councillors paid tribute to all those volunteers, including Richard and Pauline Marks, who had helped others during the recent/ongoing lockdown.

#### **13. Date of Next Meeting**

**Monday 7 September 2020 6.30pm**

*The meeting closed at 7.40pm*

Chairman:

Date:

## APPENDIX A

Ref. No	Address	Details	
SDNP/20/008 71/HOUS	2 East View A286 The Croft To Bex Lane Cocking Causeway Cocking GU29 0HE	Replacement single storey rear extension with roof light and pergola timbers to form side canopy.	NO OBJECTION
SDNP/20/014 54/TCA Closing Date for	Costers Brook Cottage Crypt Lane Cocking GU29 0HP	Notification of intention to fell 2 no. Willow trees.	NO OBJECTION
SDNP/20/017 63/TCA	The Bluebell A286 Church Lane to Bell Lane Cocking GU29 0HN	Notification of intention to crown reduce by 30% on 1 no. Oak tree.	NO OBJECTION
SDNP/20/018 25/LIS	Stephens Cottage Church Lane Cocking GU29 0HW	Proposed 5 meter wide x 1.5 meter projection to existing dining room at southern (garden) end of cottage to form new kitchen and existing kitchen at northern end to be changed to an entrance hall with repositioned entrance door. Plus some fenestration alterations.	NO OBJECTION
SDNP/20/024 08/TPO	Chalkway Cottage A286 Church Lane to Bell Lane Cocking GU29 0HN	Proposal: Crown lift up to 5m (above ground level), reduce height by 1.5m, reduce widths (north, south and east sectors) by 1m and crown thin by 15-20% on 1 no. Yew tree (T1) subject to CK/95/00369/TPO.	NO OBJECTION

## APPENDIX B

PAYMENTS: - 3 - 31 MARCH 2020						
DATE	PAYEE	CHEQUE NO	DESCRIPTION	GROSS	VAT	NET
11/03/2020	M.A.C	850	Grant	£100.00		£100.00
11/03/2020	Cowdray Estate	851	Ground Rent- Rec Field - 1st Part	100.00		100.00
11/03/2020	KerryType	852	Newsletter	£144.42		£144.42
19/03/2020	Cocking Village Hall	853	Clock Repair	£300.00	£50.00	£250.00
			Xmas Tree Pit	£150.00		£150.00
25/03/2020	CDC	854	Various bin emptying 19-20	£87.36	£14.56	£72.80
25/03/2020	Chi Payroll Servic	SO	Payroll Admin - March	£10.00		£10.00
27/03/2020	G Burt	855	Clerk's Net salary for Mar	£214.65		£214.65
27/03/2020	HMRC	856	Clerk's Tax - Mar	£53.80		£53.80
30/03/2020	Aztec Computers	DD	IT support	£101.82	£16.97	£84.85
				<b>£1,262.05</b>	<b>£81.53</b>	<b>£1,180.52</b>

PAYMENTS: - 1 APRIL - 6 JULY 2020						
DATE	PAYEE	CHEQUE NO	DESCRIPTION	GROSS	VAT	NET
06/07/2020	Sussex Land Works	863	Maint to Village Hall roof	£228.00	£38.00	£190.00
06/07/2020	Andrew James	864	Rec Field mowing etc April	£205.75		£205.75
			Rec Field mowing etc May	£205.75		£205.75
06/07/2020	G Burt	865	Clerk salary - June	£214.65		£214.65
			Printer Cart.	£20.00	£3.33	£16.67
			ZOOM subscription	£143.88	£23.98	£119.90
			Letterhead tweak / Stonefern	£20.00		£20.00
06/07/2020	HMRC	866	Clerk Tax - June	£53.80		£53.80
				<b>£1,091.83</b>	<b>£65.31</b>	<b>£1,026.52</b>
RECEIPTS - 1 APRIL - 6 JULY 2020						
17/04/2020	CDC	BAC	Precept Part I	£6,784.00		£6,784.00

## APPENDIX C

BANK RECONCILIATION				
AS @ 11 MARCH 2020				
CASHBOOK				
Balance brought forward as at 01/04/2019		£14,004.86		
Add Total Receipts		13,686.67		
Less Total Payments		(15,783.46)		
<b>TOTAL</b>		<b>£11,908.07</b>	◀	
BANK				
Lloyds Treasurers A/C (11/03/2020)		12,252.49		
Less unrepresented cheques		£0.00		
850	£100.00			
851	100.00			
852	£144.42			
		-344.42		
Plus unrepresented deposits		0		
<b>TOTAL</b>		<b>11,908.07</b>	◀	

TALLY

BANK RECONCILIATION				
AS @ 31 MARCH 2020				
<b>CASHBOOK</b>				
Balance brought forward as at 01/04/2019		£14,004.86		
Add Total Receipts		13,686.67		
Less Total Payments		(16,701.09)		
<b>TOTAL</b>		<b>£10,990.44</b>	◀	<b>TALLY</b>
<b>BANK</b>				
Lloyds Treasurers A/C (31/03/2020)		11,896.25		
<b>Less unrepresented cheques</b>		£0.00		
850	£100.00			
853	450.00			
854	£87.36			
855	£214.65			
856	£53.80	-905.81		
<b>Plus unrepresented deposits</b>		0		
<b>TOTAL</b>		<b>10,990.44</b>	◀	

BANK RECONCILIATION				
AS @ 30 APRIL 2020				
<b>CASHBOOK</b>				
Balance brought forward as at 01/04/2020		£10,990.44		
Add Total Receipts		6,784.00		
Less Total Payments		(312.81)		
<b>TOTAL</b>		<b>£17,461.63</b>	◀	<b>TALLY</b>
<b>BANK</b>				
Lloyds Treasurers A/C (30/04/2020)		18,011.63		
<b>Less unrepresented cheques</b>				
850	100.00			
853	£450.00			
		-550.00		
<b>Plus unrepresented deposits</b>		0		
<b>TOTAL</b>		<b>17,461.63</b>	◀	

<b>BANK RECONCILIATION</b>				
<b>AS @ 15 JUNE 2020</b>				
<b>CASHBOOK</b>				
Balance brought forward as at 01/04/2020		£10,990.44		
Add Total Receipts		6,784.00		
Less Total Payments		(2,452.85)		
<b>TOTAL</b>		<b>£15,321.59</b>	◀	<b>TALLY</b>
<b>BANK</b>				
Lloyds Treasurers A/C (15/06/2020)		16,491.40		
<b>Less unrepresented cheques</b>				
853	£450.00			
858	140.11			
859	£429.70			
861	£150.00	-1,169.81		
<b>Plus unrepresented deposits</b>		0		
<b>TOTAL</b>		<b>15,321.59</b>	◀	



## APPENDIX D

	Budget	FINAL
Balances b/f at 1 April	14,004.86	14,004.86
<b>Receipts</b>		
Precept	13,420.00	13,420.00
Grants received		266.67
VAT refund	1,500.00	-
Other		
<b>Total Receipts</b>	<b>28,924.86</b>	<b>27,691.53</b>
<b>Payments</b>		
<i>ADMINISTRATION</i>		
Gen Admin/office	400.00	405.50
Website	250.00	550.19
IT	400.00	701.47
Employment costs	3,900.00	3,431.18
Clerks Expenses	500.00	432.00
PC Insurance	1,300.00	1,198.80
Meeting room hire & APM	130.00	150.00
Audit fees	355.00	325.00
Chairman's Allowance	40.00	0.00
Members Travel		0.00
Training	250.00	160.00
Newsletter	450.00	622.89
Elections	2,000.00	168.00
<i>VILLAGE HALL</i>		
Insurance	240.00	218.00
Other	700.00	650.00
Ground Rent	287.32	287.32
Car Park imp.		
<i>SPORTS FIELD</i>		
Ground Rent	200.00	300.00
Grass cutting	850.00	1,299.97
Other		
<i>WAR MEMORIAL</i>		
Maintenance	50.00	0.00
Hist Column	20.00	20.00
<i>EVENTS</i>		
Fireworks	650.00	916.67
<i>SUBSCRIPTIONS</i>		
AIRS	50.00	50.00
SSALC	135.00	133.27
<i>GRANTS</i>	400.00	325.00
<i>PLAY AREA</i>		
Maintenance	500.00	1059.66
Grass Cutting	1,100.00	1,100.00
Inspections	80.00	75.50
Litter bin emptying	125.00	143.52
<i>HIGHWAYS</i>		
Bus Shelters/Noticeboards/b	300.00	248.48
Footpath maint.	1,000.00	715.00
Traffic Calming	5,000.00	0.00
Other grass-cutting		276.95
VAT	1,500.00	736.72
<b>Total payments</b>	<b>23,162.32</b>	<b>16,701.09</b>
Transfer to following year	<b>5,762.54</b>	<b>10,990.44</b>

**COCKING PARISH COUNCIL**  
**INTERNAL AUDIT REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**INTRODUCTION**

An internal audit of the Parish Council's financial records for the year 2019/2020 has recently been completed. The audit included all financial transactions for the period 1 April 2019 to 31 March 2020 inclusive.

The audit was undertaken in compliance with the requirements of the Accounts and Audit (England) Regulations 2015, and in accordance with the agreed and accepted Audit Plan.

Regulation 3 of the Accounts and Audit (England) Regulations states that the Parish Council must ensure that it has a sound system of internal control which—

- (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
- (b) ensures that the financial and operational management of the authority is effective; and
- (c) includes effective arrangements for the management of risk

Regulation 5 of the Accounts and Audit (England) Regulations states that the Parish Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, and any officer or member of the Parish Council, if required to do so for the purposes of the internal audit shall -

- (a) make available such documents and records; and
- (b) supply such information and explanations;

The objective of the internal audit is to determine whether the accounting arrangements, procedural controls, records, and documentary evidence are adequate to ensure the accurate and timely recording of financial transactions, so as to comply with all relevant legislation and best practice.

**SCOPE**

The audit included examination of the receipts and payments account for the year; review of spreadsheets; review of bank statements; review of supplier invoices and claims for reimbursement; review of receipts; review of agendas and minutes of meetings; review of budgets; review of fixed asset register and insurance policy; review of payroll records; confirmation that bank reconciliations and reports are prepared regularly and reviewed at frequent meetings of the Parish Council; and confirmation that the Council's standing orders and financial regulations are kept up to date.

**FINDINGS**

- 1) Monies paid and received during the year have been accurately recorded and reconciled to the bank and cash balances.
- 2) The accounting records, minutes, standing orders and other financial information were found to be in good order.
- 3) Risk assessments were reviewed and updated
- 4) The accounting and other records were well maintained, accurate and correctly cross-referenced
- 5) The website was reviewed for compliance with the Transparency Code

## **SUMMARY AND OPINION**

One of the functions of internal audit is to give assurance to members of the council that the financial systems are operating correctly, and can be relied upon.

In connection with my examination, and having regard to the items reported herewith, no matter has come to my attention that gives me reasonable cause to believe in any *material* respect that the regulatory requirements have not been complied with. Although errors were noted, they did not have any significant financial impact on the figures reported on the annual return.

The accounting arrangements, procedural controls, records and documentary evidence are considered to be satisfactory, and accurately record the Council's financial position.

Rachel Hall (ACA)

9 May 2020

## Annual Internal Audit Report 2019/20

### COCKING PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	✓		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.		✓	
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

09/05/2020

Name of person who carried out the internal audit

RACHEL HALL (ACA)

Signature of person who carried out the internal audit

*Rachel Hall*

Date

09/05/2020

\*If the response is 'no' you must include a note to 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 2019/20

We acknowledge as the members of:

## COCKING 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 2020, that:

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

\*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:

06-07-2020

and recorded as minute reference:

10.2. REFERENCE

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

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)  
Authority web address

www.cocking.org

## Section 2 – Accounting Statements 2019/20 for

## COCKING PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	15,002	14,005	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	13,000	13,420	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	371	267	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	3,124	3,431	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	11,224	13,271	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	14,005	10,990	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	14,005	10,990	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	292,618	291,263	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).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2020 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

*Gregory Bunt*  
Date 03/07/2020

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

06-07-2020

as recorded in minute reference:

10-F-REFERENCE

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

*[Signature]*