

COCKING PARISH COUNCIL
MINUTES OF MEETING
6 JUNE 2022, 6.30PM

PRESENT: Cllrs D Imlach (Vice Chair in the chair), A Cornwell, Mrs J Elliott-Renney, Mrs J Jackson, R Marks and D Summerfield.

IN ATTENDANCE: G Burt, Clerk to the Council
2 Members of the Public

1. Apologies

Cllr Miss F Russell had tendered her apologies - prior engagement. The apology and reason given were approved.

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.

Cllr D Imlach declared a personal interest in Minute 10(h) being a member of the church

3. Questions from Visitors

None.

4. To receive reports from County & District Cllrs.

Dis Cllr Gordon Gordon Macara, who had tendered his apologies, had sent a written report in advance, copied to all Cllrs.

Cty Cllr Tom Richardson, had tendered his apologies.

5. Minutes

The minutes of the meeting of the 9 May 2022, previously circulated were agreed as a correct record and signed by the Chair of the meeting..

6. Matters Arising from the Minutes

None / covered elsewhere.

7. Planning

Comments on planning applications were **RESOLVED** as set out below:

Ref. No	Address	Details	Comment
SDNP/22/0207 4/FUL	26 & 27 The Croft Cocking West Sussex GU29 0HQ	Replacement of all windows and flat entrance doors to ground and first floor purpose built flats.	NO OBJECTION

8. Highways Updates

- a. Footpaths & Footways – Cllr Mrs J Jackson suggested that some signage or markings were required on the SD Way where it crossed the A286, in case cyclists going at full pelt were not aware they were crossing a busy and fast road. Clerk to contact the SDNPA.
- b. Cycleways – Nothing to report.
- c. Traffic Calming – The Clerk advised that WSCC had confirmed that it would not be possible to locate a SID northbound between Crypt Lane and Bell Lane. They suggested north of Bell Lane which would help those in the north of the village but not those in the centre. The Clerk would seek a site meeting with the Highway Steward. Cllr Imlach was still chasing the SID that wasn't working.

9. Updates on Parish Matters

- a. Playground – Nothing to report.
- b. Village Hall – Nothing to report.
- c. *Greening Cocking* – Two meetings had been held. It was felt that a dedicated website would be needed, and the organisers were encouraged to apply for a grant from the Council.
- d. Request to support Christmas Tree etc. at play area. Members were pleased to give consent for this to be located at the playground once again.
- e. Crypt Lane bench - to be looked at by Cllr R Marks.

10. Finance

- a. Payments since last meeting were **RESOLVED** and any receipts NOTED – Appendix **A**.
- b. Bank Reconciliation to 12 May 2022 was **RESOLVED** – Appendix **B** and the bank statement was subsequently initialled by Cllr Mrs J Elliott-Renney.
- c. The Receipts and Payments accounts to the 31 March 2022 were **RESOLVED** - Appendix **C**.
- d. The 2021-22 Internal Audit Report had been received - Appendix **D**. 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 2021/22 Annual Return be approved - Appendix **E**.
- f. **RESOLVED** that Section 2 (Accounting Statements) of the 2021/22 Annual Return be approved - Appendix **F**.
- 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 2021-22 accounts to the External Auditor even though they were not required to.
- h. **RESOLVED** that R. S. Hall & Co. be reappointed to undertake the Internal Audit for the forthcoming year 2022-23.

i. Grant Applications

RESOLVED that an application by the Parish Church of St Catherine of Siena for a grant of £500 to be supported, towards the upkeep of the (open) churchyard in accordance with Section 214(6) of the Local Government Act 1972. Members were conscious of the ongoing national debate about the legality of grants to religious organisations, but considered that the power to provide burial grounds could be relied upon. [It was **RESOLVED** to provide a new budget for this provision]

11. Any Other Matters for Information

Councillors praised the excellent event put on to mark the Platinum Jubilee of HM The Queen at the Village Hall & Recreation Ground. Congratulations and thanks to all those involved.

12. Date of Next Meeting

Monday 4 July 2022 6.30pm

The meeting closed at 7.14pm

Chairman:

Date:

APPENDIX A

INCOME & EXPENDITURE SINCE LAST MEETING TO 06 JUNE 2022						
EXPENDITURE						
				NET	VAT	GROSS
06/06/2022	4Sight Vision Support	980	Grant	£100.00		£100.00
06/06/2022	G Burt	981	Clerk salary - May	£224.80		£224.80
06/06/2022	HMRC	982	Clerk Tax - May	£56.00		£56.00
06/06/2022	R.S. Hall & Co	983	21-22 Internal Audit	£180.00	£30.00	£150.00
				£560.80	£30.00	£530.80

APPENDIX B

BANK RECONCILIATION				
AS @ 12 MAY 2022				
CASHBOOK				
Balance brought forward as at 01/04/2022		£13,622.40		
Add Total Receipts		6,784.00		
Less Total Payments		(1,775.02)		
TOTAL		£18,631.38	◀	
BANK				
Loyds Treasurers A/C (12/05/2022)		20,454.86		
Less unrepresented cheques				
955	£15.00			
958	£74.98			
971	£100.00			
972	£305.04			
973	£69.60			
974	£29.25			
977	£746.00			
978	£263.66			
979	£219.95			
		-1,823.48		
Plus unrepresented deposits				
TOTAL		18,631.38	◀	

TALLY

APPENDIX C

COCKING PARISH COUNCIL 2021-22		
	Budget	Final
Balance b/f at 1 April 2021	8,961.58	8,961.58
<i>Receipts</i>		
Precept	13,567.00	13,567.00
Grants received		1,866.67
VAT refund	1,500.00	3,491.05
Other		
Total Receipts	24,028.58	27,886.30
<i>Payments</i>		
<i>ADMINISTRATION</i>		
Gen Admin/office	400.00	203.43
Website	600.00	418.68
IT	600.00	717.25
Employment costs	3,600.00	3,299.40
Clerks Expenses	500.00	243.00
PC Insurance	1,300.00	1,268.75
Meeting room hire & APM	150.00	105.00
Audit fees	350.00	350.00
Chairman's Allowance	40.00	20.00
Members Travel		
Training	250.00	35.00
Newsletter	500.00	477.38
Elections		
<i>VILLAGE HALL</i>		
Other	700.00	225.00
Ground Rent	287.32	287.32
Car Park imp / maint.	500.00	547.00
<i>SPORTS FIELD</i>		
Ground Rent	200.00	200.00
Grass cutting	1,436.89	1,552.75
Other		
<i>WAR MEMORIAL</i>		
Maintenance	50.00	
Hist Column	20.00	20.00
<i>EVENTS</i>		
Fireworks	650.00	916.67
<i>SUBSCRIPTIONS</i>		
WSALC	145.00	139.19
GRANTS	400.00	200.00
<i>PLAY AREA</i>		
Maintenance	1,000.00	817.20
Grass Cutting	1,100.00	1,100.00
Inspections	125.00	
Litter bin emptying	130.00	75.40
<i>HIGHWAYS</i>		
Bus Shelters/Noticeboards/ben	300.00	306.88
Footpath maint.	1,000.00	
Other grass -cutting	350.00	
VAT	1,500.00	738.60
Total payments	18,184.21	14,263.90
Transfer to following year	5,844.37	13,622.40

**COCKING PARISH COUNCIL
INTERNAL AUDIT REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

INTRODUCTION

An internal audit of the Parish Council's financial records for the year 2021/2022 has recently been completed. The audit included all financial transactions for the period 1 April 2021 to 31 March 2022 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 fixed asset register did not add up. The value to include on the AGAR should be £295,093
- 6) 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)
20 May 2022

Annual Internal Audit Report 2021/22

COCKING PARISH COUNCIL

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During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not covered ¹
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick 'not covered')			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

20/05/2022

Name of person who carried out the internal audit

RACHEL HALL (ACA)

Signature of person who carried out the internal audit

Rachel Hall

Date

20/05/2022

¹If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

²Note: 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 2021/22

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 2022, that:

	Agreed			Yes/No/Not	Yes/No/Not	Yes/No/Not	Yes/No/Not
	Yes	No	Not				
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.						✓	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

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

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

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

and recorded as minute reference:

Chairman
Clerk

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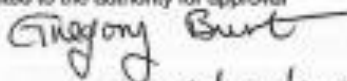
Section 2 – Accounting Statements 2021/22 for

COCKING PARISH COUNCIL

	Year ending		Notes and guidance Please round all figures to nearest £1. Do not mark any boxes blank and report 0 or Nil balances. All figures must agree Accounting Statement records.
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	10,990	8,962	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	13,567	13,567	Total amount of precept (or for DBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	0	5,358	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	3,299	3,299	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	12,296	10,965	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	8,962	13,623	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	8,962	13,623	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	294,869	295,093	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 PWB).
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 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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


Date 23/05/2022.

Date

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

as recorded in minute reference:

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

