

COCKING PARISH COUNCIL
MINUTES OF MEETING
3 JUNE 2024, 6.30PM

PRESENT: Cllrs Miss F Russell (Chair), T Carter, D Imlach, Mrs J Jackson and W Renney.

IN ATTENDANCE: G Burt, Clerk to the Council

1. Apologies

An apology for absence were received from Cllr A Cornwell due to a 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.

3. Questions from Visitors

None

4. To receive reports from County & District Cllrs.

None

5. Minutes

The minutes of the meeting of the 13 May 2024, previously circulated were agreed as a correct record and signed by the Chairman.

6. Clerk's Report

A letter of thanks for a grant had been received from the KS&S Air Ambulance.

7. Planning

There were no planning applications to consider

8. Highways Updates

- a. Footpaths & Footways – from Bell Lane to the Column had been strimmed.
- b. Cycleways – nothing to report.
- c. Traffic Calming – Cllr T Carter had circulated a report from Community Speedwatch in advance. The Council would welcome new signs advising motorists that Speedwatch was in operation.

9. Updates on Parish Matters

- a. Playground – maintenance and repairs were up to date and it was looking good.
- b. Village Hall – The painting of the exterior was now complete and it looked very good but it had cost more due to an oversight in the specification. Cllr Renney advised that he was standing down as the Council’s representative on the VH Committee as he was taking up the role of Chairman. A quote had been received to jet wash the roof tiles next year. Grass banks near the driveway had been strimmed.
- c. Policing – nothing to report.
- d. Defibrillator – Cllrs were pleased to see that use was being made of it but concerned/bemused that the device had been used by the Ambulance Service and taken to hospital before being returned!

10. Finance

- a. The Receipts & Payments accounts to 31 March 2024 were **RESOLVED** - Appendix **A**.
- b. Bank Reconciliation to 31 March 2024 was **RESOLVED** – Appendix **B** and the corresponding bank statement was subsequently initialled by Cllr Carter.
- c. The 2023-24 Internal Audit Report had been received - Appendix **C**. Members were pleased to see that once again no matters of note had been raised.
- d. **RESOLVED** that Section 1 (Annual Governance Statement) of the 2023/24 Annual Return be approved - Appendix **D**.
- e. **RESOLVED** that Section 2 (Accounting Statements) of the 2022/23 Annual Return be approved - Appendix **E**.
- f. 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 similar paperwork.). However, Councils finding themselves in this position could elect to send them to External Audit if they wished. Whilst the Council had in the past sent accounts to External Audit, Councillors **RESOLVED** not to send the 2023-24 accounts to the External Auditor and to approve the Certificate of Exemption accordingly. Appendix **F**.
- g. **RESOLVED** that Smithe & Co Ltd. be appointed to undertake the Internal Audit for the forthcoming year 2024-25.
- h. Payments since last meeting were **RESOLVED** and any receipts NOTED – Appendix **G**.
- i. Bank Reconciliation to 15 May 2024 was **RESOLVED** – Appendix **H** and the corresponding bank statement was subsequently initialled by Cllr Carter.
- j. Grant Application
RESOLVED that an application for a grant to the CAB be declined.

11. Date of Next Meeting

Monday 1 July 2024 6.30pm

The meeting closed at 7.12pm

Chairman:

Date:

APPENDIX A

COCKING PARISH COUNCIL 2023-24		
	Budget	Actual
Balances b/f at 1 April	9,677.73	9,677.73
Receipts		
Precept	17,548.00	17,548.00
Grant - fireworks	1,000.00	930.00
Grant - noticeboard		250.00
VH Broadband Reimb.		
VAT refund		
Total Receipts	28,225.73	28,405.73
Payments		
ADMINISTRATION		
Gen Admin/office	450.00	194.49
Website	450.00	458.47
IT	350.00	568.75
Employment costs	3,627.00	3,887.04
Clerk's Travel & Office	450.00	378.00
PC Insurance	1,551.12	1,647.60
Meeting/APM room hire	165.00	165.00
Audit fees	360.00	360.00
Chairman's Allowance	40.00	43.93
Training	150.00	205.00
Newsletter	300.00	180.00
Elections	2,500.00	213.50
WSALC Subscription	152.97	152.97
GRANTS		
Churchyard	500.00	500.00
Other	400.00	200.00
VILLAGE HALL		
Ground Rent	325.84	287.32
Broadband etc	-	718.34
Other	750.00	138.72
O/S Painting	-	
SPORTS FIELD		
Ground Rent	200.00	200.00
Grass cutting	2,000.00	2,008.75
Fireworks	820.00	1,750.00
PLAY AREA		
Maintenance	1,000.00	557.07
Grass Cutting	1,200.00	1,528.75
Inspections	125.00	120.00
Litter bin emptying	130.00	81.12
PUBLIC REALM		
Bus Shelters/n'boards/benche	300.00	11.51
Footpath maint.	500.00	95.50
New n'board @ The Croft	-	1,560.78
SID	1,481.00	
Other grass-cutting	350.00	
War Memorial Maintenance	50.00	
Hist Column gd. rent	20.00	20.00
Defibrillator maint.		252.64
VAT		1,142.05
Total payments	20,697.93	19,627.30
Transfer to following year	7,527.80	8,778.43

APPENDIX B

BANK RECONCILIATION				
CASHBOOK				
Balance brought forward as at 01/04/2023		£9,677.73		
Add Total Receipts		18,728.00		
Less Total Payments		(19,627.30)		
TOTAL		£8,778.43	◀	
BANK				
Lloyds Treasurers A/C (31/03/2024)		10,196.02		
Less unrepresented cheques				
1073	144.00			
1078	303.17			
1079	504.00			
1080	259.12			
1081	64.80			
1082	142.50			
		-1,417.59		
Plus unrepresented deposits				
		-		
TOTAL		8,778.43	◀	

TALLY

Annual Internal Audit Report 2023/24

COCKING PARISH COUNCIL

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During the financial year ended 31 March 2024, 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 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 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).

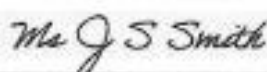
Date(s) internal audit undertaken

28/05/2024

Name of person who carried out the internal audit

Jennifer Smith (MAAT)

Signature of person who carried out the internal audit



Date

28/05/2024

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

**Note: if the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

COCKING PARISH COUNCIL
INTERNAL AUDIT REPORT
COCKING PARISH COUNCIL
FOR THE YEAR ENDED 31 MARCH 2024

INTRODUCTION

An internal audit of the Parish Council's financial records for the year 2023/2004 has recently been completed. The audit included all financial transactions for the period 1 April 2023 to 31 March 2024 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

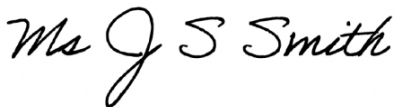
- 1) Monies paid and received during the year have been accurately recorded and reconciled to the bank and cash balances.
- 2) The accounting records, minutes, standing orders and other financial information were found to be in good order.
- 3) Risk assessments were reviewed and updated
- 4) The accounting and other records were well maintained, accurate and correctly cross-referenced
- 5) The total for the defibrillator on the fixed asset register has not been updated per the prior year's internal audit findings and is showing as £1,321.31, whereas it should be £1,342.31.
- 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.

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



.....
JENNIFER SMITH (MAAT)
28 May 2024

Section 1 – Annual Governance Statement 2023/24

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 2024, that:

	COCKING PARISH COUNCIL			
	Y1	Y2	Y3	
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 ensure 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 these 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 charities, 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.

*For any statement to which the response is 'no', an explanation must be published

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

3 June 2024

and recorded as minute reference:

10d.

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

Chair



Clerk



Information required by the Transparency Code (not part of the Annual Governance Statement)	
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	<input checked="" type="checkbox"/>

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Section 2 – Accounting Statements 2023/24 for

COCKING PARISH COUNCIL

	Year ending		Withheld column Expenditure on capital projects, direct expenditure on fixed assets, grants payable, all other capital expenditure on fixed assets
	31 March 2023	31 March 2024	
1. Balances brought forward	13,622	9,678	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	17,548	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6,432	1,180	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	3,885	3,887	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	20,248	15,740	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	9,678	8,778	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	9,678	8,778	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	295,093	296,540	The value of all the property the authority owns – if it 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).

Are Local Councils Only	Yes	No	Yes
(i). Disclosure note re Trust funds (including charitable)		✓	
(ii). Disclosure note re Trust funds (including charitable)			✓

I certify that for the year ended 31 March 2024 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 Burt
Date 02/06/2024

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

3 June 2024

as recorded in minute reference:

10e.

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

[Signature]

Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015.

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, provided that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than 30 June 2024 notifying the external auditor.

COCKING PARISH COUNCIL

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed £25,000

Total annual gross income for the authority 2023/24: 18,728=00
 Total annual gross expenditure for the authority 2023/24: 19,627=00

There are certain circumstances in which an authority will be unable to certify itself as exempt, so that a limited assurance review will still be required. If an authority is unable to confirm the statements below then it cannot certify itself as exempt and it must submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of £210 +VAT will be payable.

By signing this Certificate of Exemption you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor has not:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor either by email or by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2024.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:
<i>Gregory Burt</i>	16-06-2024	
Signed by Chair	Date	as recorded in minute reference:
<i>[Signature]</i>	16-06-2024	10f.
Generic email address of Authority	Telephone number	
<i>parishclerk@cocking.org</i>	<i>07739 500 275</i>	

*Published web address

www.cocking.org

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

APPENDIX G

INCOME & EXPENDITURE SINCE LAST MEETING TO 3 JUNE 2024						
EXPENDITURE						
			Details	GROSS	VAT	NET
03/06/2024	4 Sight Vision Support	1094	Grant	£100.00		£100.00
03/06/2024	G Burt	1095	Clerk salary - May	£259.12		£259.12
03/06/2024	HMRC	1096	Clerk Tax - May	£64.80		£64.80
03/06/2024	Smithe & Co Ltd.	1097	23-24 Internal Audit	£180.00	£30.00	£150.00
03/06/2024	Andrew James	1098	Recreation Field Grass cutting - May	285.00		285.00
			Play Area mowing - May	285.00		285.00
			Play Area extra strimming + spraying	£55.00		£55.00
			Rec Field - extra strimming	£45.00		£45.00
			Footpath strimming	£20.00		£20.00
03/06/2024	Andy Cornwell	1099	Reimb. beverages: APM	£34.86	£5.81	£29.05
				£1,293.92	£30.00	£1,263.92
INCOME						
04/04/2024	CVHC	BACS	BT reimb.	£718.34		
19/04/2024	CDC	BACS	Precept Part I	£9,196.00		
25/04/2024	SDNPA	BACS	CIL Parish element	£5,158.01		
07/05/2024	HMRC	BACS	VAT Refund	£2,877.07		
				£17,949.42		

APPENDIX H

BANK RECONCILIATION				
CASHBOOK				
Balance brought forward as at 01/04/2024		£8,778.43		
Add Total Receipts		17,949.42		
Less Total Payments		(2,108.33)		
TOTAL		£24,619.52	◀	
BANK				
Loyds Treasurers A/C (15/05/2024)		25,378.50		
Less unrepresented cheques				
1073	£144.00			
1085	£300.00			
1087	£64.60			
1089	£92.63			
1091	£115.75			
1092	£42.00			
	£758.98	-758.98		
Plus unrepresented deposits				
		-		
TOTAL		24,619.52	◀	

TALLY