Contact details

Name of smaller authority: **Willingdon and Jevington Parish Council**

County Area (local councils and parish meetings only): **East Sussex**

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	**Stephen Keogh**	**John Pritchett BEM**
Address	**The Parish Office The Triangle Willingdon East Sussex BN20 9PJ**	**Little Williows 12 Oldfield Avenue Willingdon, East Sussex BN20 9QD**
Daytime telephone number	**01323 489603**	**01323 485415**
Mobile telephone number		
Email address	parishclerkwjpc@btconnect.com	jpritchett09@btinternet.com

Annual Governance and Accountability Return 2020/21 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2021.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2021.** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2021
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2020/21

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2021 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2021.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been published?		
	Has the bank reconciliation as at **31 March 2021** been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

****Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Annual Internal Audit Report 2020/21

Willingdon and Jevington Parish council

www.willingdonandjevington.org.uk

During the financial year ended 31 March 2021, 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 2020/21 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 2019/20, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")*			✔
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✔
M. The authority, during the previous year (2019-20) 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 2019/20 AGAR *(see AGAR Page 1 Guidance Notes).*	✔		

	Yes	No	Not applicable
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: 26/10/2020 23/04/2021

Name of person who carried out the internal audit: ANDY BEAMS

Signature of person who carried out the internal audit: ABeams

Date: 23/04/2021

***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).**

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Willingdon and Jevington 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 2021, that:

	Agreed Yes	Agreed No*	'Yes' means that this authority:
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.

	Yes	No	N/A	
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:

04 05 2021

and recorded as minute reference:

21/15

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

Chairman [signature]

Clerk [signature]

www.willingdonandjevington.org.uk

Section 2 – Accounting Statements 2020/21 for

Willingdon and Jevington Parish council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	414,207	453,918	*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	176,114	184,605	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	111,120	249,911	*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	77,671	79,409	*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	169,852	200,920	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	453,918	608,105	*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	458,142	600,045	*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	498,001	515,001	*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).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			*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 2021 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

SIGNATURE REQUIRED

Date DW 04/05/2021

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

04 05 2021

as recorded in minute reference:

21/15

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

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2020/21

In respect of | Willingdon and Jevington Parish council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2020/21

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature | SIGNATURE REQUIRED | Date | DD/MM/YY

MULBERRY & CO
Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

9 Pound Lane
Godalming
Surrey, GU7 1BX

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e office@mulberryandco co uk
w www mulberryandco co uk

Our Ref: MARK/WIL002

Mr S Keogh
Willingdon & Jevington Parish Council
The Parish Office
The Triangle
Willingdon
East Sussex
BN20 9PJ

23 April 2021

Dear Stephen

Re: Willingdon and Jevington Parish Council
Internal Audit Year Ended 31 March 2021

Executive summary

Following completion of our interim internal audit on 26 October 2020 and final audit on 23 April 2021 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Testing requirements are shown in red and where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified, followed by recommended minimum testing requirements. Each section is then concluded with an opinion as to whether the assertion has been met or not.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Willingdon & Jevington Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 30 years' experience in the financial sector with the last 11 years specialising in local government.

Engagement Letter

An engagement letter was issued to the council covering the 2020/21 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

- There have been no instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is my opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

Table of contents

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Recommended minimum testing:

- Ensure the correct roll forward of the prior year cashbook balances to the new financial year
- Check a sample of financial transactions in cashbooks to bank statements, etc.: the sample size dependent on the size of the authority and nature of accounting records maintained

Interim audit

The council continues to use RBS as a day-to-day accounting package. This is a tried and tested industry specific package and I make no recommendation to change. The system is used regularly to report on and record the financial transactions of the council.

The information requested for the remote audit was provided in full, and my audit testing showed that these documents were well organised, clear and easy to follow. A review of meeting agendas show sufficient financial information is provided at committee and council meetings to support council decisions. I make no recommendation to change this system.

The council is VAT registered. Reclaims are completed on a quarterly basis and the reclaim for the period ended 30 June 2020 showed a refund position of £4,184.67. The council is up to date with its postings.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

Section conclusion

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS (INTERIM AND FINAL AUDIT)

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Recommended minimum testing:

- Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the Standing Orders and Financial Regulations which should be based on the latest version.
- Ensure that consistent values are in place for the acquisition of formal tenders between Standing Orders and Financial Regulations (frequently different limits are recorded in the two documents)
- Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation
- Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments
- Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements
- Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit.

Due to the extended deadlines for this year, the external auditors report and notice of conclusion of audit for 2019/20 have not yet been returned by the external auditor. On review of the council's website, it is clear this is routinely published upon receipt.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms and these are published on the council website alongside the Register of Disclosable Pecuniary Interests for each councillor.

Confirm that the council is compliant with the relevant transparency code

The council is required by law to follow the Local Government Transparency Code 2015. A review of the website shows the council is publishing the required information, although it was noted that some details are in need of updating – expenditure over £550 (no information since March 2020) and pay multiple (as at 1 April 2019).

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has a Privacy Notice on its website. It is clear the council takes its responsibilities seriously and has made every effort to comply with the legislation.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has committees for Cemetery, Events, Finance, Planning, Recreation and Library. There are published terms of reference for each committee.

Check that agendas for meetings are published giving 3 clear days' notice.

The Clerk was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. **I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office** (page 3 of this link) ico.org.uk/minutesandagendas.pdf

Check the draft minutes of the last meeting(s) are on the council's website

Draft minutes are routinely uploaded to the council website and clearly marked as draft. These are subsequently replaced by final versions once approved. Arrangements have been put in place during the period of remote meetings for signatures to be obtained on final minutes.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The standing orders are based on the latest NALC model. They were last reviewed and adopted by council in June 2020. It was noted that versions of both Standing Orders and Financial Regulations with different dates are on the council website (under Constitution and Documents) and **I recommend a review of the website takes place to ensure where information is duplicated, it is the same version in both places.**

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial regulations are based on the latest NALC model. They were last reviewed and adopted by council in June 2020. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed.

I reviewed the bank reconciliation documents provided for audit. There were no errors identified for any of the samples provided.

The council has thresholds in place at which authorisations to spend must be obtained as below:

- The council for all items over £10,000
- A duly delegated committee of the council for items over £500

- The Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500

It was noted that the emergency authorisation level for the Clerk is £500.

Receipts and payments are reported to the Finance Committee and evidence of this is recorded in the minutes of the meetings. This is in accordance with Financial Regulations.

Payment lists from minutes were referenced against RBS accounting records and the information was found to match. The council minutes confirm payments are being authorised in accordance with Financial Regulations.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.32 per elector.
The council has the General Power of Competence (GPC) and the thresholds do not apply.

Confirm that checks of the accounts are made by a councillor.
The system noted above details internal review takes place. I am under no doubt that council properly approves expenditure.

Final Audit
I am of the opinion the council is following its own regulations and that any changes are to be considered minor and not indicative of errors in the system.

Section conclusion

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for" has been met.

C. RISK MANAGEMENT AND INSURANCE (INTERIM AND FINAL AUDIT)

Internal audit requirement
This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Recommended minimum testing:

- Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc
- Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security
- Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation

Interim audit
The council undertakes a comprehensive risk assessment that covers financial, operational and health and safety risks. The documents identifies, risk, details controls in place and considers other mitigating actions. The document was last reviewed and adopted by council in June 2020.

The council has a valid insurance policy in place with Zurich Insurance, expiring in June 2021. The policy includes Public Liability cover of £12 million, Employers Liability cover of £10 million and a Fidelity Guarantee of £1 million. These levels are appropriate for a council of this size.

Final audit
We discussed assertion 8 of the AGAR and whether or not this had any impact on the council.

"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."

The Clerk confirmed that he was not aware of any such liability at the year end.

Section conclusion

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these" has been met.

D. BUDGET, PRECEPT AND RESERVES (INTERIM AND FINAL AUDIT)

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Recommended minimum testing:

- Ensure that the full authority, not a committee, has considered, approved and adopted the annual precept in accordance with the required parent authority timetable
- Ensure that budget reports are prepared and submitted to authority / committees periodically during the year with appropriate commentary on any significant variances
- Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances
- Ensure that the authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process
- Ensure that the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts

Interim audit

I confirmed that the 2020-21 budget and precept setting process has commenced.

I have confirmed that in accordance with Financial Regulations, regular reporting of budget against expenditure is carried out and reviewed at Finance Committee meetings.

At the interim audit date, the council held circa £318,000 in a number of clearly defined earmarked reserves. The council also held circa £133,000 in general reserves at the start of the year. General guidance recommends the council's general reserve should be circa 50% of precept, or 3-6 months net revenue expenditure (NRE), as adjusted for local conditions.

It was noted that the council holds large balances in three different banks and qualifies for the protection offered by the Financial Services Compensation Scheme (FSCS) and **I recommend the council reviews its banking arrangements to maximise the protection available to it.**

Final audit

I confirmed the final budget and precept figures for 2021/22 were agreed by council at the meeting held on 21 December 2020.

At the year end, the council held circa £293,000 in earmarked reserves. These are held on RBS in a single EMR, although the Clerk has a breakdown held separately on a spreadsheet and intends to make these adjustments on the accounting system. The council also holds circa £307,000 in general reserve, as a result of a surplus of circa £151,000 for the current year.

Section conclusion

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate" has been met.

E. INCOME (INTERIM AND FINAL AUDIT)

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Recommended minimum testing:

- Review "aged debtor" listings to ensure appropriate follow up action is in place
- Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.
- Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates)
- Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised
- Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time
- Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income
- Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked

Interim audit

Apart from the precept, the council's other income sources are cemetery income, event income, Community Toilet Scheme, bank interest, grants and CIL/s.106 income.

The cemetery fees were most recently reviewed and agreed by the Cemetery Committee in November 2019.

Final audit

I independently verified the precept amount received during the year and confirmed this to the total entered into box 2 on the AGAR.

The council's other income has increased significantly since last year and includes £145,449 received from a Community Infrastructure Levy (CIL) receipt. This has all been clearly recorded in the accounting system and the council plans to review its earmarked reserves after having a significant surplus for the current year.

Section conclusion

I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for" has been met.

F. PETTY CASH (INTERIM AUDIT)

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

Recommended minimum testing:

- A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "not applicable" response is frequently required in this area.
- Review the systems in place for controlling any petty cash and cash floats (used for bar, catering, etc.)
- Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held
- Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held

- Ensure that VAT is identified wherever incurred and appropriate
- Physically check the petty cash and other cash floats held
- Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till "Z" total readings

Interim audit
The council has a £50 petty cash float, used for incidental expenses. It is not material to the overall finances of the council.

Section conclusion

I am of the opinion the control objective of "Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for" has been met.

G. PAYROLL (INTERIM AND FINAL AUDIT)

Internal audit requirement
Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Recommended minimum testing:

- Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract
- Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability
- Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and with the contracted hours
- Ensure that appropriate tax codes are being applied to each employee
- Where free or paid for software is used, ensure that it is up to date.
- For the test sample of employees, ensure that tax is calculated appropriately
- Check the correct treatment of pension contributions to either the Local Government pension scheme (non - taxable, deducted from the gross salary or DC schemes like NEST which already allow for tax deductions)
- For NI, ensure that the correct deduction and employer's contributions are applied: NB. The employers' allowance is not available to councils but may be used by other authorities
- Ensure that the correct employers' pension percentage contribution is being applied
- Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies

Interim audit
The council processes payroll internally, using the HMRC online tools. Payments are made by the council and approved in the same way as other expenditure. All staff members have a signed contract of employment and are all on the NJC scale. A review of the salary information provided for review at interim audit identified no errors.

Final audit
A review of the detailed expenditure included within box 4 of the AGAR shows only allowable amounts directly related to staff costs.

Section conclusion

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied" has been met.

H. ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Recommended minimum testing:

Tangible fixed assets

- Ensure that the authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets
- Physically verifying the existence and condition of high value, high risk assets may be appropriate
- Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement
- Additions and disposals records should allow tracking from the prior year to the current
- Ensure that the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and /or disposals
- Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the authority

Fixed asset investments

- Ensure that all long-term investments (i.e., those for more than 12-month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at Section 2, Box 9.

Borrowing and lending

- Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired
- Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt
- Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2 Box 5
- Ensure that the outstanding loan liability as of 31st March each year is correctly recorded in the AGAR at Section 2, Box 10 (value should be verified via the DMO website)
- Where the authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt

Interim audit

The council has a fixed asset register in place. Assets are correctly stated at historic or proxy cost. The fixed asset register has been maintained in an Excel spreadsheet and includes all the required information, including estimated life, present use, condition and insurance value.

Final Audit

The asset register was updated at the financial year-end, and the total matches the figure entered into box 9 on the AGAR.

I confirmed the council has no borrowing.

Section conclusion

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained" has been met.

I. BANK AND CASH (INTERIM AND FINAL AUDIT)

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Recommended minimum testing:

- Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members
- Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, Section 2, Box 8
- Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy

Interim audit

Bank reconciliations are reviewed at Finance Committee meetings and this is recorded in the minutes. At the interim audit date, the sample reconciliations were reviewed for each bank account and there were no errors identified. Arrangements have been put in place during the period of remote meetings for signatures to be obtained.

Final audit

At the year end, the council had a reconciled position across its accounts. I verified the balances to the bank statements dated 31 March 2021. The council has five accounts with four different banks, although balances held at three of the banks are above the protection limit available to the council under the Financial Services Compensation Scheme (FSCS).

Section conclusion

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out" has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

Internal audit requirement

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.

Recommended minimum testing:

- Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein
- Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end

The council, at its meeting to sign off the year-end accounts, must discuss the Annual Governance Statement and record this activity in the minutes of the meeting. Based on the internal audit finding, I recommend using the table below as the basis for that discussion. **THIS MUST BE A SEPARATE AGENDA ITEM TO THE SIGNING OF THE ANNUAL ACCOUNTS.**

<u>Section 1 – Annual Governance Statement</u>

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
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.*	**YES** –accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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.*	**YES** – the Clerk is experienced and advises the council in respect of its legal powers.
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.*	**YES** – the requirements and timescales for 2019/20 year-end were followed.
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.*	**YES** – the council has a risk management scheme and appropriate external insurance.
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.*	**YES** – the council has appointed an independent and competent internal auditor has completed two audits during the year.
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.*	**YES** – where matters are raised, action taken by council is recorded
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.*	**YES** – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), 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.*	**YES** – the council has met its responsibilities as trustees

Section 2 – Accounting Statements

AGAR box number		2019/20	2020/21	Auditor notes
1	Balances brought forward	414,207	453,918	Agrees to 2019/20 carry forward (box 7)
2	Precept or rates and levies	176,114	184,605	Figure confirmed to central records
3	Total other receipts	111,120	249,911	Agrees to underlying records
4	Staff costs	77,671	79,409	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	169,852	200,920	Agrees to underlying records
7	Balances carried forward	453,918	608,105	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	458,142	600,045	Agrees to bank reconciliation
9	Total fixed assets plus long term investments and assets	498,001	515,001	Matches asset register
10	Total borrowings	0	0	Council has no borrowing
11	For Local Councils only - Disclosure note re Trust funds (including charitable)	**YES** √	**NO**	Council has met its responsibilities as a trustee

Final audit

The year-end accounts have been correctly prepared on an income and expenditure basis, with the box 7 and 8 reconciliation accurately completed. The AGAR comparatives have been correctly copied over from the 2019/20 AGAR.

The variance analysis is required because there are variances greater than 15% for boxes 3 and 6. This has been completed with sufficient detail to explain the variance. **Council will also need to explain its high level of year end reserves as these are in excess of double the precept.**

The council plans to sign the Annual Governance Statement and Accounting Statements at its meeting scheduled for 4 May 2021.

Section conclusion

I am of the opinion that the control objective of "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" has been met.

K. LIMITED ASSURANCE REVIEW (FINAL AUDIT)

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")

Recommended minimum testing:

- The correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline
- That it has been published, together with all required information on the Authority's website and noticeboard

Final audit

The council did not declare itself exempt from a limited assurance review in 2019/20.

Section conclusion

I am of the opinion that the control assertion of "If the authority certified itself as exempt from a limited assurance review in

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Authorities must publish the dates of their public inspection period and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations implementing these measures were laid on 7 April and came into force on 30 April 2020.

I confirmed that arrangements are in place at this council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection - Key date	2019/20 Actual	2020/21 Proposed
Date Inspection Notice Issued	12 June 2020	2 June 2021
Inspection period begins	15 June 2020	3 June 2021
Inspection period ends	29 July 2020	14 July 2021
Correct length	Yes	Yes
Common period included?	n/a	Yes

I am satisfied the requirements of this control objective were met for 2019-20, and assertion 4 on the annual governance statement can therefore be signed off by the council.

Section conclusion

I am of the opinion the control objective of "The authority, during the previous year (2019-20) 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)" has been met.

N: PUBLICATION REQUIREMENTS (INTERIM AND FINAL AUDIT)

Internal audit requirement

The authority has complied with the publication requirements for 2019/20. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Recommended minimum testing:

- Internal auditors should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the authority's records are available for public inspection.
- Internal auditors may also check whether councils have minuted the relevant dates at the same time as approving the AGAR

Before 1 July 2021 authorities must publish:
- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2020/21, approved and signed, page 4*
- *Section 2 - Accounting Statements 2020/21, approved and signed, page 5*

Not later than 30 September 2021 authorities must publish:
- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Interim audit

This testing requirement was not in place at the time of the interim audit.

Final audit
The Clerk was able to demonstrate that the council has met the publication requirements.

Section conclusion
I am of the opinion that the control assertion of "the authority has complied with the publication requirements for 2019/20 AGAR. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage" has been met.

O. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement
Trust funds (including charitable) – The council met its responsibilities as a trustee.

Recommended minimum testing:

- Confirm that all charities of which the council is a Trustee are up to date with Charity Commission filing requirements
- that the council is the sole trustee on the Charity Commission register
- that the council is acting in accordance with the Trust deed
- that the charity meetings and accounts are recorded separately from those of the council
- review the level and activity of the charity and where a risk-based approach suggests such, review the Independent Examiner's report

Interim audit
The council is the trustee of Huggetts Lane Recreation Ground (Charity number 305330). A review of the Charity Commission website shows that all reporting is up to date.

Section conclusion

I am of the opinion that the control assertion of "Trust funds (including charitable) – The council met its responsibilities as a trustee" has been met.

Should you have any queries please do not hesitate to contact me.

Yours sincerely

Andy Beams
For Mulberry & Co

Willingdon and Jevington Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2021

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2021	Co-op Current Account	106,290.46	
31/03/2021	Barclays Savings Account	155,888.05	
31/03/2021	Lloyds Savings Account	150,785.00	
31/03/2021	HBOS Term Deposit	51,631.22	
31/03/2021	Co-Op Savings Account	145,501.38	
			610,096.11

Other Cash & Bank Balances	
	50.00
	610,146.11
Unpresented Payments	
	10,101.07
	600,045.04
Receipts not on Bank Statement	
	0.00
Closing Balance	**600,045.04**

All Cash & Bank Accounts

1	Co-op Current Account	96,189.39
2	Barclays Savings Account	155,888.05
3	Lloyds Savings Account	150,785.00
4	HBOS Term Deposit	51,631.22
5	Lloyds Term Deposit CLOSED	0.00
6	Co-Operative Savings Account	145,501.38
	Other Cash & Bank Balances	50.00
	Total Cash & Bank Balances	**600,045.04**

Willingdon and Jevington Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2021

Explains the difference between boxes 7 & 8 on the Annual Return

Code	Description	Last Year £	This Year £
	Total Reserves	**453,917.76**	**608,104.50**
105	VAT Control	12,690.45	4,531.87
106	VAT Unclaimable	4,379.59	4,379.59
516	Wages and Salaries Control	4,585.40	0.00
	Less Total Debtors	**21,655.44**	**8,911.46**
500	Creditors	25,879.93	852.00
	Plus Total Creditors	**25,879.93**	**852.00**
	Equals Total Cash and Bank Accounts	**458,142.25**	**600,045.04**
201	Co-op Current Account	99,890.77	96,189.39
202	Barclays Savings Account	155,755.43	155,888.05
203	Lloyds Savings Account	150,820.00	150,785.00
204	HBOS Term Deposit	51,626.05	51,631.22
206	Co-Operative Savings Account	0.00	145,501.38
210	Petty Cash	50.00	50.00
	Total Cash and Bank Accounts	**458,142.25**	**600,045.04**

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Willingdon and Jevington Parish Council**

County Area (local councils and parish meetings only): ______________________

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on **Monday 14 June 2021**

and ending on **Friday 23 July 2021**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2021 (i.e. Thursday 1 July – Wednesday 14 July).

We have suggested the following dates: Monday 14 June – Friday 23 July 2021. The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021.)

Signed: ______________________

Role: Parish Clerk

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

Smaller authority name: **Willingdon and Jevington Parish Council**

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement 01 06 2021 (a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. **Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:**	
(b) THE PARISH CLERK	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) **Monday 14 June 2021**	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) **Friday 23 July 2021**	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is: **PKF Littlejohn LLP (Ref: SBA Team)** **15 Westferry Circus** **Canary Wharf** **London E14 4HD** (sba@pkf-l.com)	
5. This announcement is made by (e) S Keogh – Parish Clerk	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

WHAT EXEMPT AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that:

1. The statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Part 2), the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.

2. The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.

3. The responsible financial officer for an exempt authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):

(a) the Accounting Statements (i.e. Section 2 of the AGAR Part 2), accompanied by:

(i) a declaration, signed by that officer to the effect that the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor;

(ii) the Annual Governance Statement (i.e. Section 1 of the AGAR Part 2); and

(iii) the Certificate of Exemption (i.e. Page 3 of the AGAR Part 2); and

(b) a statement that sets out—

(i) the period for the exercise of public rights;

(ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;

(iii) the name and address of the local auditor;

(iv) the provisions contained in section 25 (inspection of statements of accounts etc), section 26 (inspection of documents etc) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document; and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:

a. the approved Sections 1 and 2 of Part 2 of the AGAR; and
b. the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Please note that we have pre-completed it with the following **suggested** dates: Monday 14 June – Friday 23 July 2021. (The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021); and
c. the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Explanation of variances – pro forma

Name of smaller authority: Willingdon and Jevington Parish Council

County area (local councils and parish meetings only)

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2)

	20xx/xx £	20xx/xx £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	414,207	453,910				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	176,114	184,605	8,491	4.82%	NO		
3 Total Other Receipts	111,120	249,911	138,791	124.90%	YES	£145,501 received in CIL Funds	
4 Staff Costs	77,671	79,409	1,738	2.24%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	169,852	200,920	31,068	18.29%	YES	£51,607 transferred in and out of investment account.	
7 Balances Carried Forward	453,918	608,105			YES	VARIANCE EXPLANATION NOT REQUIRED The Council has received a great deal of Community Infrastructure Levy funding and this has yet to be allocated or spent. £145,000 received in April.	
8 Total Cash and Short Term Investments	458,142	600,045				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	498,001	515,001	17,000	3.41%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Willingdon and Jevington Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2021

Explains the difference between boxes 7 & 8 on the Annual Return

Code	Description	Last Year £	This Year £
	Total Reserves	**453,917.76**	**608,104.50**
105	VAT Control	12,690.45	4,531.87
106	VAT Unclaimable	4,379.59	4,379.59
516	Wages and Salaries Control	4,585.40	0.00
	Less Total Debtors	**21,655.44**	**8,911.46**
500	Creditors	25,879.93	852.00
	Plus Total Creditors	**25,879.93**	**852.00**
	Equals Total Cash and Bank Accounts	**458,142.25**	**600,045.04**
201	Co-op Current Account	99,890.77	96,189.39
202	Barclays Savings Account	155,755.43	155,888.05
203	Lloyds Savings Account	150,820.00	150,785.00
204	HBOS Term Deposit	51,626.05	51,631.22
206	Co-Operative Savings Account	0.00	145,501.38
210	Petty Cash	50.00	50.00
	Total Cash and Bank Accounts	**458,142.25**	**600,045.04**

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Willingdon and Jevington Virtual Annual Parish Council Meeting
The minutes of the Annual Meeting of the **Parish Council** held on **Tuesday 4th May 2021**
By ZOOM

Present: Cllrs' John Pritchett BEM (JP),(Chairman), Martin Cooper (MC), Howard Coote (HC) (Vice Chairman), Jim Gleeson (JG), Paul Hayes (PH), Christina Lynn (CL), Gareth Morgan (GM), Douglas Murray (DM), Ian Nisbet (IN), Rebecca Preston (RP), Fran Pritchett (FP), Daniel Shing (DS), Stephen Shing (RS) Andy Watkins (AW), Ryan Weedon (RW).

In attendance: Stephen Keogh (SK) (Parish Clerk)
Richard Churchman, Resident and Chairman of Jevington Residents Association was also in attendance.

Item	Subject	Action By
C21/01	**Election of Parish Council Chairman** Cllr J Pritchett BEM was nominated and seconded to continue as Chairman for a further year. **RESOLVED:** Cllr J Pritchett was elected Chairman for the year 2021-2022 by all Members present and signed the Chairman's declaration.	
C21/02	**Election of Parish Council Vice Chairman** Cllr Coote was nominated and seconded to continue as Vice Chairman for a further year. **RESOLVED:** Cllr Coote was elected Vice Chairman for the year 2021-2022 by all Members present.	
C21/03	**Apologies and Councillors Not Present** Apologies were received from: Cllr John Martin who had a personal engagement These apologies were **NOTED**. Cllrs Daniel and Stephen Shing may be late as they had another Meeting to attend to.	
C21/04	**Declaration of Interests** There were no declarations of interest from Members. All declarations of interest for the recent grant awards were noted at the time.	
C21/05	**To accept and adopt the minutes of the Full Council meeting held on 22nd February2021** **RESOLVED:** To accept and adopt the minutes of the Full Council meeting held on 22nd February 2021 and these will be signed by Cllr J Pritchett as a correct record.	
C21/06	**Public question time** There were no public questions.	
C21/07	**Appointment of standing Committees and election of Committee Chairmen** (a) Amenities – **RESOLVED**: The committee to consist of Cllrs H. Coote, C Lynn, J Martin, DMurray, I Nisbet, J Pritchett, R Preston, and R Weedon. Cllr J Martin was elected as Committee Chairman, Cllr Weedon as Vice Chair. Substitutes for the Committee would be Cllrs P Hayes and F Pritchett (b) Cemetery – **RESOLVED**: The committee to consist of Cllrs M Cooper, H Coote, G Morgan, I Nisbet, J Pritchett, S Shing and R Weedon.	

	Cllr Stephen Shing arrived 7.45pm* Cllr Morgan was elected as Committee Chairman, Cllr H Coote as Vice Chair. Substitutes for the committee would be Cllrs F Pritchett and P Hayes. Cllr Cooper was thanked for his many years of service as Chairman of the Committee. (c) Events – **RESOLVED: The committee to consist of Cllrs M Cooper, H Coote, P Hayes, C Lynn, J Martin, G Morgan, I Nisbet, F Pritchett, J Pritchett, and R Weedon. Cllr C Lynn was elected as Committee Chairman, Cllr G Morgan as Vice Chair. As this is a large committee substitutes may not be needed. (d) Planning – **RESOLVED**: The committee to consist of Cllrs B Clennell, H Coote, P Hayes, C Lynn, D Murray, I Nisbet, F Pritchett, J Pritchett, and A Watkins. Cllr F Pritchett was elected as Committee Chairman, Cllr I Nisbet as Vice Chair. Substitutes for the committee would be Cllrs M Cooper and R Preston. (e) Recreation – **RESOLVED**: The committee to consist of Cllrs B Clennell, H Coote, P Hayes, J Gleeson, I Nisbet, R Preston, F Pritchett, J Pritchett, D Shing and R Weedon. Cllr I Nisbet was elected as Committee Chairman, Cllr Jim Gleeson as Vice Chair. Substitutes may not be required as this is a large membership. **Cllr Daniel Shing arrived 7.50pm* (f) Finance and General Purposes – **RESOLVED**: The committee to consist of Cllrs H Coote, J Gleeson, C Lynn, J Martin, G Morgan, D Murray, I Nisbet, F Pritchett, J Pritchett, and S Shing . Cllr Gleeson was elected as Committee Chairman, Cllr J Pritchett as Vice Chair. Substitutes for the committee would be Cllrs B Clennell and R Weedon. Cllr Watkins was thanked for his many years of service to the Committee as Chair. Substitutes The Clerk confirmed that substitutes can be involved in meetings to ensure a Quorum. However, Substitute Members must give the requisite 3 days' notice they can attend in order to take a full part in the meeting and be able to vote. If the substitute does not give the full 3 days' notice to the Clerk, then they can attend and discuss the items, but cannot vote. If any member is unable to attend a meeting for any reason, the Clerk should be notified as soon as possible. Cllr Cooper asked if the fact that he would no longer be on F&GP as a Chair of a Committee, did that mean he could no longer be Chair of Personnel and the Clerk confirmed that was correct.	**Cllrs** **SK**
C21/08	**Renewal of permitted delegated authority to Committees** The Library Committee Terms of Reference needed alteration, as this was now a part of the Amenities Committee. The Amenities Committee document required updating to include administration of the library. **RESOLVED:** To renew permitted delegated authority to the following committees – Amenities, Cemetery, Events, Recreation, Planning and Finance & General Purposes subject to minor alteration.	**JM/IN** **JM/IN**
	Review of Code of Conduct **RESOLVED:** To accept the current code of conduct.	
C21/10	**Review of Members' Interests** The Clerk's Verbal Report was **NOTED.** It was **AGREED** that Members would resubmit their forms if there were any changes. Any amended forms would then be re-posted on the Parish Council Website.	**Cllrs** **SK**
C20/11	**Review of asset register and insurance arrangements** The Clerk's Verbal report was **NOTED.**	

	The Land between Wannock Lane and Wannock Avenue was now clarified as having been sold. The classification of the plots of land was accepted as not common land. The Clerk was asked to confirm whether the pathway between Wannock Avenue and the Grove was still in Council ownership. Cllr P Hayes asked if the Defibrillators at Huggetts Lane Recreation Ground Pavilion, the Parish Office and the Memorial Hall had any security codes to gain access. The Clerk explained that this was not the case, and that they were always accessible for use. It was **AGREED** to accept the Asset Register subject to the minor alteration. Cllr J Pritchett commented that the Eastbourne and district Preservation Trust Ltd who manage the Willingdon/Polegate Windmill had reported that land used as a visitor's car park had been sold. Cllr J Pritchett has checked this claim with Wealden District Council and been told that the land has most definitely not been sold but the householder of 25 Park Croft has been granted a licence for 5 years. Cllr J Pritchett said this should be noted so that when the licence expires, the Council are in a position to make sure the land is returned to its original use as parking for the Windmill. The Clerk was asked to add this to the next Amenities Committee agenda for discussion.	 **SK** **SK** **SK**
C20/12	**Appointment of Parish Council Representatives** a) WDALC – **RESOLVED:** Cllr M Cooper and A Watkins as Parish representatives. b) Polegate Windmill Trust – **RESOLVED:** To appoint Cllr J Pritchett as Parish representative. c) Willingdon Memorial Hall – **RESOLVED:** To appoint Cllr J Martin as Parish representative. d) Wannock Hall – **RESOLVED:** To appoint Cllr C Lynn as Parish representative together with Cllr D Murray who is to remain as a Trustee. e) Jevington Village Hall and Cricket Club – **RESOLVED:** To appoint Cllr B Clennell as Parish representative. f) Tree Warden: **RESOLVED:** To appoint Cllr M Cooper as Tree Warden. g) Cuckmere Community Bus: **RESOLVED:** To appoint Len Baker as Parish Representative. Members **AGREED** that Mr Baker should be thanked for all his hard work and comprehensive reports as our representative.	**SK**
C20/13	**Committee Minutes** **RESOLVED:** Members agreed adoption of the following minutes: a) Amenities - 15th March 2021 Cllr J Pritchett b) Cemetery –1stMarch 2021 Cllr Cooper Cllr F Pritchett asked that John Hesse and Southern Landscape Services be thanked for their hard work during lockdown and for keeping our cemetery in tip top condition. c) Events 1st March 2021 — Cllr Lynn d) Finance and General Purposes Committee – 12th April 2021 — Cllr Watkins. e) Library Committee – 22nd March 2021 — Cllr Nisbet f) Planning –22dn Feb 15th March and 6th April 2021 — Cllr F Pritchett Cllr F Pritchett said it was regrettable the Minutes from the 26 April Planning Meeting had been omitted.	**SK**

	g) Recreation Grounds Cllr J Gleeson	
C20/14	**Recommendations from the Finance & General Purposes Committee meeting 12th April 2021**	

The Clerk's report was **NOTED.**

a) **Grants**

It was **RESOLVED** to accept the grants awarded by the F&GP Committee.

Organisation	Amount	Declared interest
Cuckmere Buses	£800	
JPK Sussex Project	£500	Cllrs Watkins, F & J Pritchett
Kent, Surrey, and Sussex Air Ambulance	£750	
St Andrews Church Jevington	£650	Cllr Clennell
St Mary's Church Willingdon	£1,000	F & J Pritchett
Victim Support	£350	
Trinity Church Hall	£880	
Total	£7,130	

Members asked if there were any other grants which had been requested.
The Clerk commented that the CAB had asked for some funding.

Cllr Weedon asked how groups can be included in the process.
The Clerk explained that after the main grant meeting, if there are funds available then it is possible for groups to request an application form and this is reported to F&GP.

Cllr J Pritchett commented that the path from the Tapsel Gate to the Church in Jevington had been reported as being unsafe and in need of attention. The Clerk was instructed to contact the church warden to find out the latest news and see if a grant would help. **SK**

b) **Virtual Council/Committee Meetings**

The Clerk's verbal update was **NOTED.**
There are several options available to the Council regarding safe meetings, as face to face meetings have now been made mandatory.
The Clerk has booked the Trinity Church hall and the library for these meetings.

The three main options are:

Continue with the virtual meetings with the Committee sitting as an advisory Committee and those members of the Committee who can meet face to face meet after the Virtual Meeting and ratify the decisions.

Restart face to face meetings at a suitable location at the end of June.
Create a situation where they would attend virtually first but would not be eligible to vote, the issue of attendance would then need to be agreed.

Cllr Watkins questioned whether attending a virtual meeting counted as attendance for the six month rule. **SK**

The decisions would be ratified at a committee meeting attended by the Chairman of the Committee, the Clerk another Committee member, and the Council Chair/Vice chair.

Cllr Murray asked if the option of delegated authority to the Clerk be given, as some local Councils have been given.

Cllr Hayes asked if the resident in attendance was able to give his opinion.

Standing orders were suspended

Resident of Jevington Richard Churchman, who is the Chair of the resident's association, stated that he feels that the meeting to discuss the issues and make recommendations, followed by a meeting to ratify those proposals seems to be the most workable solution for a short period.

Standing Orders were reinstated

RESOLVED: Members agreed to adopt the process of delegated authority to a small group of Members at a meeting of the committee.

	c) Governance Sub Committee – Recommendations from the Committee Structure Working Group. The Clerk's report on the Council Meetings for 2021-22 was **NOTED.** It was **AGREED** that meetings dates should be changed as follows: • Full Council should have 5 meetings per year including the Annual Council meeting • F&GP should also have 5 meetings per year • Other committees should have 4 meetings per year • Extra meetings of any committee or council should be called if there is a need. Cllr F Pritchett said that Planning Meetings would obviously have to continue to meet every 3 weeks. • The Library Committee would become part of the Amenities Committee which should meet in the cycle before Full Council meetings. • The Events committee would meet on the same night as the Cemetery Committee and at an appropriate time before events. • Amenities and Recreation committee meetings would be arranged so that the committee meet on the same night as a planning meeting. • The F&GP and Full Council meetings would be stand alone meetings.	**SK**
C20/15	**Financial Matters 2017/18** **(a) Final Accounts for year ended 31st March 2020.** The Clerk's report was **NOTED.** **(b) Approval for the signing of the Annual Return Sections 1 and 2** Members **AGREED** for the Chairman to sign the Annual return sections 1 and 2. **(c) Reconciliation of the Final quarter 2120-2021** It was **AGREED** to approve the reconciliation of accounts for the year 2019/2020. The Clerk commented that two cheques, which had been wrongly input, had been corrected. Cllr Murray can now complete the reconciliation task. **(d) Payments 01/01/2021 – 31/03/2021** It was **AGREED**to accept the list of payments totalling £61,830.55. **(e) To Agree the Auditor for 2021-2022** It was **AGREED** to approve the selection of Mulberry and Co as internal Auditor for the financial year 2020-2021. Members said that alternative companies should be investigated for next year to ensure best value was being received. **(f) Financial Risk Assessment** **RESOLVED:** Members agreed to adopt the policy with no alterations. **(g) Agree Cheque Signatories 2021-2022** **RESOLVED:** Members agreed to the following Cheque signatories: Cllr J Gleeson, J Pritchett would continue in the role. Cllr Nisbet would replace Cllr Watkins. **(h) Agree Direct Debits** It was **AGREED** to approve the Direct Debits for 2021-2022 **(i) Councillor Allowance and Remuneration Policy** **RESOLVED**: Members agreed to adopt the Councillor allowance and Remuneration Policy. Members were asked to send their completed forms into the Clerk as soon as possible. **(j) Income and expenditure to date 2021-2022** The Clerk's report was **NOTED.** **(k) Printing Prices and Service** The Clerk's Report was **NOTED.** Cllr Coote asked where the income from the printing appeared on the accounts and what the items were. The Clerk replied that the usual payment for printing is through a charitable donation, however this time it would be paid in and logged on a suitable code. Then a cheque will be drafted and paid to the charity.	**SK/DM** (c) **SK** (e) **SK** (g)

	The item in question was a Feedback Election Special publication headed 'Daniel Shing Your Choice' for a candidate standing in the Polegate & Watermill, Stone Cross West election for the County Council elections. Cllr Cooper recommended that the office only print a maximum of 10 pages and the cost should be the same as the library so that the two are not in competition. Councillor Cooper's comments were noted but no vote was taken. Members were extremely displeased that the printing of material running up to an election for any candidate standing for election was done at all. The Clerk said he wished he hadn't carried out the task. He had contacted Trevor Leggo of ESALC and he said he had received a reply from Trevor Leggo at ESALC and he has stated that, although he would have advised that we did not get involved with the printing of items for any political parties, he says that as we provide the service for all people, we should not be challenged for printing on this occasion. Cllr Murray asked if the material was charged at a competitive price as this would be seen as giving an advantage to one candidate. The Clerk explained that the service is available to all groups and that Council does not give preference to one over another. There is no set cost as the only request has ever been for a donation. Cllr John Pritchett responded that in all his time as a Councillor, it had **never** been acceptable during Purdah or at any time to undertake any photocopying of any election material or newsletters and asked that it be recorded that Willingdon Residents Association had **never** had any election material or newsletters printed in the Parish Office. Both Cllr Murray for the Conservatives and Cllr Watkins on behalf of the Lib Dems also confirmed that neither Party had ever had any election material nor newsletters printed in the Parish Office and knew that it was inappropriate. Cllr Gleeson asked that Cllr Shing be asked to ensure, that the amount paid is increased to show a competitive rate and this should be donated to the charity. Cllr Shing commented that the printing costs he paid were the same cost as his normal provider. He did not feel that he had caused any issue by asking the Clerk to print some items which had been missed. It was reiterated that no group had had any election material printed in the past. Members felt that the Clerk had been put in an invidious situation by Cllr Stephen Shing, and that the decision to carry out the printing was very poor judgement. The rules of Purdah were read out. The specific advice was read out by Cllr Gleeson and was that • Council resources must not be used for the promotion of any of the election candidates of political parties or for the campaigning for or against any of the candidates or parties • Take additional care when responding to requests for ad hoc meetings of a public nature to ensure that they are required for the proper discharge of the Council's business and that they do not promote a particular candidate or party in the election campaign • Consider whether it is necessary to suspend the hosting of material produced by third parties or to close a public forum to avoid breaching any legal restrictions. It would have been better if the Clerk had chosen not to carry out the task. Members also commented that it would have been far better if the candidate, had used our nearby local printer and paid the requisite amount for the printing. It was agreed that in order to ensure that there is not a repeat of the incident; Election Rules during Purdah are read and followed to the letter. A recommendation would be taken to the next F&GP meeting for discussion and agreement.	**SK/JG**
C21/16	**Parish Council Chairman's Report** The Report was **NOTED.**	
C21/17	**Parish Clerk's Update** The Report was **NOTED.**	**SK**

C21/18	**<u>County and District Councillor Reports</u>** <u>County Councillors Report – Cllrs S & D Shing</u> The Report was **NOTED.** <u>District Councillors Report – Cllrs R & S Shing</u> The Report was **NOTED.**	
C20/19	**<u>Policies Review</u>** **I. <u>Standing Orders</u>** Cllr J Pritchett expressed concern that some SOs seem to have been changed and needed amending. Cllr Watkins said that F&GP had not recommended the adoption of SOs in the main because of the references to EU legislation which did not seem applicable. **<u>RESOLVED:</u>** Members agreed to adopt the Standing Orders for the Year 2021-2022. **II. <u>Financial Regulations</u>** **<u>RESOLVED:</u>** Members agreed to adopt the Financial Regulations for the Year 2021-2022 **III. <u>General Power of Competence</u>** **RESOLVED:** Members agreed to adopt the General Power of Competence for the Year 2021-2022 It was **AGREED** that the Parish Clerk should ensure that the standing orders are included on a future F&GP committee agenda as some appear to be different to what has in the past been agreed.	**<u>SK/JG</u>**
C20/20	**<u>To Agree the Meeting Schedule for 2021/2022</u>** **<u>RESOLVED:</u>** Members agreed to adopt the meeting schedule for the Year 2021-2022. This would comply with the proposals from the F&GP committee on 12th April. 5 Full Council Meetings per year 5 F & GP Meetings per year. 4 Committee Meetings per year.	**<u>SK</u>**
C20/21	**<u>Any other urgent items for noting or referral to next agenda for Council or appropriate committee</u>** Cllr Jim Gleeson gave a vote of thanks to the Clerk and Assistant Clerk who, despite the lockdown had managed to keep the Council running as usual.	
C20/22	**To agree the Date of next meeting of the Full Council to be Confirmed.**	**<u>SK</u>**

Meeting ended at 8.45pm

Signed:....................................... (Committee Chair) **Date:...............................**

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The minutes of the meeting of the Full **Parish Council Meeting** held
On **Monday, 21st December 2020** at Willingdon Community School, Broad Road, Willingdon at 7.30 pm

Present: Cllrs John Pritchett BEM (Chairman), Ben Clennell (BC), Martin Cooper (MC), Howard Coote (HC), Jim Gleeson (JG), Paul Hayes (PH), Christina Lynn (CL), Gareth Morgan (GM), Douglas Murray (DM), Ian Nisbet (IN), Rebecca Preston (RP), Fran Pritchett (FP), Daniel Shing (DS), Stephen Shing (SS), Andy Watkins (AW), Ryan Weedon (RW).

In attendance: Stephen Keogh (SK) (Parish Clerk)

Item	Subject	Action By
C20/37	**Apologies for absence** There were apologies received from Cllr John Martin who had a personal issue. Cllr Les Moor was given a leave of absence These apologies were **NOTED.**	
C20/38	**To accept and adopt the minutes of the Parish Council meeting held on Monday 14th September 2020** **RESOLVED:** To accept and adopt the minutes of the Full Council meeting held on Monday 14th December 2020 and these were signed by Cllr J Pritchett. Cllr Shing asked how long did Cllr Moor have left on his leave of absence and should it be extended? The Clerk explained that he had three months left to run. Cllr Hayes asked that the Council's best wishes to be sent to Cllr Moor and his family.	
C20/38	**Declarations of interest relating to items on this Agenda** There were no Declarations of Interest	
C20/39	**Public question time** There were no questions from the Public.	
C20/40	**Report of Council Chairman and questions from Members** The Report was **NOTED.**	
C20/41	**Report of Parish Clerk and questions from Members** The Report was **NOTED.** Cllr Pritchett asked if the bird boxes for the cemetery were being made. Cllr Preston explained that the scouts could not meet at the current time so the likelihood is that this would be done during the new year for next autumn/winter.	SK
C20/42	**Reports of County and District Councillors and questions from Members** The report of the County Councillors was **NOTED.** Cllr Shing commented that the response from the County Council regarding the HPEMAC (Hailsham Polegate and Eastbourne Movement Access Corridor.) would be circulated by the Clerk. The Seven Sisters Country Park has been adopted by the SDNP. The District Council has agreed to a zero increase in Council tax for the 2021-2022 financial year.	

C20/43	**Questions to Committee Chairmen and minutes for adoption by Full Council** **RESOLVED: Members agreed adoption of the following minutes:** a) **Amenities – 26th October 2020** **Cllr J Pritchett** b) **Cemetery –13th & 30thNovember, 7th December 2020** **Cllr Cooper** c) **Events – No Meeting** **Cllr Lynn** d) **Finance and General Purposes – 7th December 2020** **Cllr Watkins.** Cllr Watkins commented that some of the recommendations were to be dealt with at a later part of the agenda. e) **Library Committee –2nd November 2020** **Cllr Nisbet** Members praised the work of the Trust in acquiring the many grants. f) **Planning –14th Sept, 5th & 26th Oct, 16th Nov, 7th 2020** **Cllr F Pritchett** g) **Recreation Grounds –5th October 2020** **Cllr Gleeson**	
C20/44	**Reports of Parish Representatives** i) **WDALC** The Minutes of the virtual meeting WDALC on 14th October 2020 were **NOTED.** ii) **Polegate Windmill Trust** The report was **NOTED.** Cllr Pritchett was concerned that the members of the Eastbourne and District preservation society may need to step in, if the local group lose many members following the passing of Mr Lawrence. iii) **Willingdon Memorial Hall** No Report. iv) **Wannock Hall** The report was **NOTED.** Cllr Lynn was to be thanked for raising fund through her poetry book. The Friends group are meeting at coffee mornings. v) **Jevington Village Hall & Sports Club** The verbal report by Cllr Clennell was **NOTED.** The Village Hall Trust have applied for alterations to the planning consent so that the project can be completed in phases. The 8 Bells has also applied for planning permission to change the internal layout and garden. Local legend Ollie Cater a stalwart of the cricket and Sports Club for many years has died after a long illness. vi) **Library Charity Trust** The report was **NOTED.** vii) **Tree Warden** The verbal report was **NOTED.** Cllr F Pritchett thanks Cllr Cooper for his regular attendance at Planning meetings viii) **Cuckmere Community Bus** The report was **NOTED.** The Clerk was asked to thank Len Baker for his report.	
C20/45	**Recommendations from Finance and General Purposed Committee 7th December 2020** i) **Christmas Closure** It was **AGREED** to support the Clerk's recommendation that the office closes on Thursday 24th December and reopen on Monday 4th January 2021. ii) **Parish Governance Sub Committee** **To consider recommendations made and agree recommendations to Council.** It was **AGREED** to defer a decision on the preferred option of 14 Members and one Ward be formally put to the WDC Election Service Manager asking her to recommend how best those Members should be allocated to the three Wards if one Ward is not acceptable.	

Members offered the following comments:

The changes would take place at the next parish election.

Cllr Cooper was concerned that Wealden District Council could dictate the wards.

Cllr Watkins explained that the LGBC England would make the decision.
Currently the number of electors has a large influence on the size of ward and number of Members.

WDC have indicated that they are not keen to change things now, only to have to change again soon.

Cllr Shing feels that they may have to do this anyway if the number of residents in the district increase at the same rate. This new warding could be in place for 4 -10 years before any new review would be required.

Cllr Watkins explained that it could be a long process and take some time depending on the changes required.

Cllr Clennell was concerned that Jevington had been removed at the last review.

Cllr Watkins commented that he would not expect them to reverse the decision of the LGBC to return the ward at this review, as the elector number per member is influencing all the wards

Cllr Nisbet asked if two wards have been investigated. Yes, but the decision for one was taken.

Cllr Murray stated that this could be an option, however the Watermill Ward, has an impact on the District Wards and the County Divisions in this area.

Cllr Weedon commented that the geographical and history of the area should be part of the decision process, rather than the electoral numbers.

Cllr Lynn asked why the Council needed to fall in line with the neighbouring Authorities, there is no financial reason to be concerned about the numbers.

Cllr Weedon commented that the workload and the effectiveness of the Council is not decreased by the number if Members and the geographical location of the Members.

Cllr Watkins felt that it was sensible to compare the Parish with other similar sized Towns and Parishes to ensure that the number of Councillors was adequate.

Cllr Shing commented that District and County Councils had both streamlined their number of Councillors over the past few years and had not affected the services.

Cllr Hayes was interested in what the full proposal was.

Cllr Watkins confirmed that a reduction to 14 Members in one ward was the proposal, the reason being the uncertainty regarding the future development within the parish. The option offers an equal number of electors per member.

Cllr F Pritchett Commented that there was a lot of work being carried out by a core number of Members as they are available in the daytime. Planning consultations and other works need to spread through the council more if possible to ensure a more balanced view.

Cllr Weedon commented that this would be possible but the newer members need training and more advice from the more experienced members.

Internal Boundaries
It was **AGREED** that the issues surrounding the boundary between the Parish and Eastbourne and the internal boundaries be reported to Electoral Service Manager with a view to changing these boundaries at an appropriate time.

Future Committee Structure
Members are asked to provide the Clerk with their opinions on the way the committee structure could be altered to improve the way the Council works.

Cllr Weedon asked that some advice be given to the less experienced members to allow them a better understanding of the way Council s work.

Future of Sub Committee

It was **AGREED** that the sub-committee continue to investigate the Governance issues and that the same members continue to carry on the work. They should arrange a meeting early in the New Year to review the comments from this meeting.

Members encouraged the Clerk to invite the Electoral Services manager to attend a meeting of the Governance Sub Committee to discuss the Councils proposals, prior to the application for a review.

iii) Review of Council Policies.

Adverse Weather Policy

The Clerk's report was **NOTED**.
It was **AGREED** that no changes were required at the current time and the policy should be adopted..

Investment Policy

The Clerk's report was **NOTED.**
It was **AGREED** that the current policy would require no changes at the current time and the policy should be adopted.

It was **AGREED** that an ethical element to the policy could be investigated and proposed at a future meeting of the F & GP Committee.

Freedom of Information Policy

The Clerk's report was **NOTED.**
It was **AGREED** that no changes were required at the current time and the policy should be adopted.

iv) To Agree the Budget for the Financial Year 2021-2022.

To Consider a report from the Responsible Finance Officer

RESOLVED: To **NOTE** the report of the RFO.

Consideration of Administration Budget for the next Financial Year

It was **AGREED** to accept the budget as set out by the RFO.

Cllr Cooper had asked for a more detailed breakdown of expenditure on the Library which had been included.
Cllr Watkins commented that the proposed budget for the Library is substantially different from the financial figures in the Business Plan for the Library as adopted by Council and agreed by the County Council. I could find no explanation for this in the past Library Committee minutes and there was no real explanation why that should be.

The Clerk explained that the sub committee had erred on the side of caution regarding the funds needed the maintain the library as the lockdowns had set the project back and no one knew what the future held, regarding the financial side of the service.

Secondly, Pevensey volunteer library appeared to be opened to the public for twice the number of hours our library opened and why was there such a difference and again opening was not in line with the Business Plan. Cllr Watkins asked that the Library Committee in their overview and scrutiny role would look at this.

v) Consideration of Precept 2021-22

2021-22 Precept Report and recommendation.

RESOLVED: Members **NOTED** the report of the RFO.

To consider three-year budget plans of all committees and current Reserves

Members **NOTED** the proposed three-year budget and Reserves.

To agree precept for the year 2021-2022

Members reviewed the financial information provided by the Clerk.

Members **AGREED** on the principle they wished to apply.

RESOLVED: Members agreed a zero increase to the Band 'D' equivalent figure to £60.95

C20/46 **Financial Update**

The Clerk had previously circulated copies of Income & Expenditure and Balance Sheet for the year to date.

RESOLVED:

	i) Budgetary Controls – income and expenditure report Members **NOTED** the report of the RFO. **ii) Payments List for agreement** To **APPROVE** the list of payments totalling £77,616.93 **iii) Consideration of Reconciliation** Members **NOTED** the report of the RFO.	
C20/47	**Risk Management – to consider the effects (if any) arising from items on the agenda** None No risks have been recognised.	
C20/48	**Other urgent Items** Cllr Hayes had apologised for his inactivity over the past year and agreed to be more involved in the Council during the rest of his time as a Councillor.	
C2036	**Date of next meeting** **Monday 22nd February 2021**	

Meeting closed 8.45pm

Signed ....Chairman

Bank Reconciliation Statement as at 31/03/2021
for Cashbook 1 - Co-op Current Account

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Co-op Current Account	31/03/2021	360	106,290.46
			106,290.46

Unpresented Cheques (Minus)

			Amount	
29/10/2020	404242	Poppy Appeal	40.00	
30/03/2021	404373	Southern Land Services	1,512.00	
30/03/2021	DD	British Gas	28.39	
30/03/2021	404355	Eastbourne Electrical LLP	275.95	
30/03/2021	404356	Canon UK Ltd	178.74	
30/03/2021	404357	Streetlights	1,198.80	
30/03/2021	404358	Southern Land Services	1,399.37	
30/03/2021	404359	Southern Land Services	1,399.37	
30/03/2021	404360	Southern Land Services	3,763.20	
30/03/2021	404361	Pyrotech Fire Protection	67.75	
30/03/2021	404364	Megan Critchfield	120.00	
30/03/2021	404365	Communicorp	12.00	
30/03/2021	404368	Hire-A-Loo	105.50	
				10,101.07
				96,189.39

Receipts not Banked/Cleared (Plus)

30/03/2021	2,235.00	
		2,235.00
		98,424.39

Balance per Cash Book is :-	**98,424.39**
Difference Excluding Adjustments is :-	**0.00**

Adjustments to Reconciliation

21/11/2019	DD	British Telecom	0.00	
21/11/2019	403936	Streetlights	0.00	
31/01/2021	404333	Streetlights	0.00	
				0.00
			Unreconciled Difference is :-	**0.00**