

St John Parish Council Agenda

NOTICE is hereby given that a meeting of the St John Parish Council will be held at St John Village hall on Thursday 12th May 2022 at approximately 7.30pm after the Annual Parish Meeting.

1. Apologies for absence.
2. Appointment of Chair and Vice Chair of St John Parish Council.
3. Declarations of interest relating to items on the agenda.
4. County Councillor report.
5. Public forum.
6. Approval of Minutes 17th March 2021.
7. Matters arising from the previous meeting.
 - 7 a Benskins wood signage.
 - 7 b Military Road parking issues and clearway signage.
 - 7 c Jacks lane drainage issue.
 - 7 d Wildlife signage board at the Ford in St John.
 - 7 e Electric Car charging points.
 - 7 f Tregonhawke/ Freathy signage.
 - 7 g Tregonhawke bus shelter.
 - 7 h St John Ford turning place.
8. Planning.

Planning Applications St John Parish	2022		Application Validated	Application Decision
PA21/11694	6 Mowhay meadow	St John	11/01/2022	Approved
PA22/01095	Ferndale Withnoe	Freathy	23/02/2022	Approved
PA22/01501	Glenhaven	Freathy	08/03/2022	Approved
PA22/01875	Alona	Freathy	12/04/2022	
PA22/03811	Old rectory trees	St John	21/04/2022	
PA22/03646	Sunnyside	St John	28/04/2022	

9. Policies for review: None.

10. 2021/22 Finance Audit Reports Agar – Annual Governance and Accountability Return 2021/22. See Appendix 1.

10 a Approve Annual Governance Statement 2021/22.

10 b Approve Certificate of exemption 2021/22.

10 c Approve the Annual Governance and Accountability Return 2021/22.

10 d Approve Analysis of variances 2021/22.

10 e Approve Bank reconciliation 2021/2022.

10 f Review and accept the Annual Internal Audit Report 2021/2022.

10 g Approve Asset Register 2021/2022.

10 h Approve 2021/22 full year Financial Management report.

11. 2022/23 Finance.

11 a Bank mandate update.

11 b Solar benefit fund.

Funds allocated to St John Ford project	£3,463
Amount unallocated	£0

11 c Payments to be approved.

Payee and details	CHEQUE	Gross	VAT	Net	
Calc subscription	100856	£247.07	£37.20	£209.87	01/04/2022
C Allen clerking April 2022	100854	£172.93		£172.93	30/04/2022
Hmrc	100855	£19.20		£19.20	30/04/2022
St John Village hall	NO invoice	£200.00		£200.00	12/05/2022
Business web solutions	100853	£160.50		£160.50	30/04/2022
Jubilee banner	NO invoice				
Zurich Insurance 2022/23	NO invoice				
Clerking May- Aug 2022	NO invoice				
Tregonhawke bus shelter	NO invoice				
K Heald Auditor	NO invoice				

11 d Bank Reconciliation 2022/23.

BANK RECONCILIATION	CHEQUE	Payments	Receipts	Combined
Payee and details		Dr	Cr	Bank balance
Funds b fwd 31/3/2022				£8,721.06
Calc subscription	100856	£247.07		£8,473.99
C Allen clerking April 2022	100854	£172.93		£8,301.06
Hmrc	100855	£19.20		£8,281.86
Business web solutions	100853	£160.50		£8,121.36
Cornwall Council precept/ CTS grant			£4,262.48	£12,383.84
				£12,383.84
TOTAL		£599.70	£4,262.48	

Bank Statement 04/04/2022	Current	£5,078.25
Bank Statement 06/04/2022	Savings	£4,854.81
Uncleared cheques/ Income received		£2,450.78
TOTAL FUNDS 05/05/2022		£12,383.84
Solar benefit funds available 05/05/22		£3,462.87
PARISH COUNCIL FUNDS 05/05/22		£8,920.97
(Excluding Solar Community benefit fund)		

12. Whitsand bay holiday park access road.

13. Website regulations and gov.uk email addresses.

14. Provisional date of next meeting 15th Sept 2022 at Freatly Sports and Social Club.

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

St John Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed		
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

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

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

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

and recorded as minute reference:

Chairman

Clerk

Other information required by the Transparency Code (not part of the Annual Governance Statement)		
	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.		

Certificate of Exemption – AGAR 2021/22 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2022, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

St John Parish Council

certifies that during the financial year 2021/22, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2021/22: £15,469

Total annual gross expenditure for the authority 2021/22: £16,449

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

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

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer Date

I confirm that this Certificate of Exemption was approved by this authority on this date:

Signed by Chairman Date

as recorded in minute reference:

Generic email address of Authority

Telephone number

st.johnparishcouncilcornwall@gmail.com

01752 466832

*Published web address

www.stjohnincornwall.org.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2022. Reminder letters incur a charge of £40 +VAT

Section 2 – Accounting Statements 2021/22 for

St John Parish Council

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	7,497	9,701	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	6,000	6,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	3,604	9,469	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	1,522	1,666	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	5,877	14,783	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward	9,701	8,721	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	
8. Total value of cash and short term investments	9,701	8,721	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	9,244	11,015	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.	
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.
			✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority. Signed by Responsible Financial Officer before being presented to the authority for approval

Date

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

as recorded in minute reference:

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

Explanation of variances
St John Parish Council Cornwall
Cornwall

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	7,497	9,701				
2 Precept or Rates and Levies	6,000	6,000	0	0.00%	NO	
3 Total Other Receipts	3,804	9,469	5,885	162.74%	YES	Bus shelter grant £5,000 from Cornwall council, Community chest grant £250 from Cornwall County Council, Vat reimbursement £ 1069 in 2021-22 £512 more than 2020-21 due to Vat reclaim on bus shelter.
4 Staff Costs	1,522	1,666	144	9.46%	NO	
5 Loan interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	6,877	14,783	8,906	151.54%	YES	Bus shelter purchase £ 5,838 , Election fees £1,428, £ 312 Wildlife sign, £323 lighting, Donations to charities £650, £400 Jubilee celebrations
7 Balances Carried Forward	9,702	8,721			NO	
8 Total Cash and Short Term Investments	9,702	8,721				
9 Total Fixed Assets plus Other Long Term Investments and Assets	9,244	11,015	1,771	19.16%	YES	Replacement Bus shelter was £5,838, previous bus shelter (written off) cost £ 3,363, lighting £ 323.
10 Total Borrowings	0	0	0	0.00%	NO	

Bank reconciliation

Name of smaller authority: St John Parish Council

County area Cornwall

Financial year ending 31 March 2022

Prepared by Caroline Allen Clerk/ RFO

Date: 30/04/2022

	£	£
Balance per bank statements as at 31/3/22:		
Current Account	5,078.25	
Deposit Account	4,854.81	
	<hr/>	9,933.06
Petty cash float N/A		-
Less: any un-presented cheques as at 31/3/22 <i>(normally only current account)</i>		
Cheque number 100849	(250.00)	
100850	(250.00)	
100851	(400.00)	
100852	(312.00)	
	<hr/>	(1,212.00)
Add: any un-banked cash as at 31/3/22		-
	<hr/>	-
Net balances as at 31/3/22		<u><u>8,721.06</u></u>

Annual Internal Audit Report 2021/22

St John Parish Council

www.stjohnincornwall.org.uk

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

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

Internal control objective	Yes	No*	Not covered**
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.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

03/05/2022

Name of person who carried out the internal audit

KARENZA HEALD

Signature of person who carried out the internal audit



Date

04/05/2022

*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).

St John Parish Council
 Asset Register as 31/03/22

Purchase
 Value

Bus shelter purchased 2008 W/Off	
Noticeboard purchased 2016	£1,075
Signage purchased May 2018	£153
Memorial Bollards St John purchased Nov 2018	£1,610
Phone box Freathy purchased Nov 2018	£1
Grit bins x 4 purchased pre 2016	£600
Signs purchased 2018	£600
Signs purchased 2018	£410
Road cones purchased 2018	£21
Freathy Noticeboard purchased June 2019	£1,040
Road signs purchased Apr 2019	£85
Neighbourhood watch signs 2019	£20
Lights 2020	£266
Bus shelter purchased Sept/ Oct 2021	£4,865
Lighting 2021	£269
TOTAL	£11,015

St John Parish Council

RECEIPTS AND PAYMENTS 2020/21 as 31/03/2022

2020-21	Including Community Benefit Funding	2021/22	2021/22	
Auditted		Budget	Actual	%
£	RECEIPTS	£	£	
£7,497	Brought Forward	£9,701	£9,701	
£6,000	Precept	£6,000	£6,000	100
£63	CTS Grants	£63	£67	106
£1	Interest	£1	£0	0
	Bus shelter grant	£5,000	£5,000	100
	Community chest grant	£250	£250	100
£457	VAT refund	£1,200	£1,069	89
£3,083	Community Benefit funding	£3,083	£3,083	100
£9,604	TOTAL	£15,597	£15,469	99
	PAYMENTS			
£378	VAT	£100	£1,220	1,220
£1,522	Clerk Salary	£1,950	£1,666	85
£333	Clerking expenses	£350	£362	103
£199	Subscriptions CPD	£250	£294	118
£1,053	Grass control/ Footpaths	£1,250	£708	57
£1,000	Community benefit projects and donations	£6,160	£3,311	54
	Bus shelter	£5,000	£4,865	97
£100	Hall Rent	£180	£80	44
£461	Misc wreath xmas tree	£350	£275	79
£0	Election/ reserves	£1,200	£1,428	119
£0	Graveyard repairs	£250	£250	100
£1,500	Freathy road markings	£0	£0	0
	St John / Benskins wood and Ford wildlife sign	£668	£260	39
£242	Website	£300	£208	69
	Jubilee celebration		£400	0
£75	Audit fee	£100	£90	90
£100	Computer	£100	£100	100
£100	Section 137	£500	£500	100
£249	Insurance	£260	£251	96
£87	Printing Postage and Stationery	£110	£182	165
£7,399	TOTAL	£19,078	£16,449	86
£2,205	Profit/ (Loss)	-£3,481	-£980	
£9,702	Cfwd	£6,220	£8,721	
	Represented by:-			
	Deposit Account Bank statement		£4,854.81	
	Current Account bank statement		£5,078.25	
	(less O/s cheques/ O/s Income)		-£1,212	
	TOTAL		£8,721	
	Community Benefit Fund		£3,463	
	Total Funds excluding CB fund		£5,258	
	Prepared by			
	Caroline Allen - Responsible Financial Officer			