

**Mordon Parish Meeting**

**Annual Accounts 2022/23**

**Exercise of Public Rights**

**To inspect the accounting records for the year ended 31<sup>st</sup> March 2023 please contact.**

**Brian Avery (Chairman)  
Mordon House, Mordon, County Durham, TS21 2EY  
Between July 10<sup>th</sup>-31<sup>st</sup> August**

**External Auditor; Mazars, Salvus House, Aykley Heads, Durham, DH1 5Ts**

**Please note, details from our annual audit may be found here**

**[www.cdalc.info/mordon-parish-meeting/](http://www.cdalc.info/mordon-parish-meeting/)**

## Certificate of Exemption – AGAR 2022/23 Form 2PM

To be completed by all Parish Meetings that neither received gross income nor incurred gross expenditure exceeding £25,000 in the year of account ended 31 March 2023, 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 Parish Meeting has certified itself as exempt at a Parish Meeting held between **1 April and 30 June 2023** and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

MORDON PARISH MEETING

certifies that during the financial year 2022/23, the higher of the Parish Meeting'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 Parish Meeting 2022/23: 3,694

Total annual gross expenditure for the Parish Meeting 2022/23: 2,594

There are certain circumstances in which an Parish Meeting will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If a Parish Meeting 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 3PM 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:

- This parish has no Parish Council
- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
  - issued a public interest report in respect of the Parish Meeting or any entity connected with it
  - made a statutory recommendation to the Parish Meeting
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and 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 the Parish Meeting 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, and Annual Accounting Statements still need to be fully completed and, along with a copy of this certificate and notice of the period for the exercise of public rights, published on a suitable website or be publicly displayed in the local area before 1 July 2023. **Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by Chairman

Date

B.S. Avery

22/06/2023

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

11/05/2023

as recorded in minute reference:

ANNUAL ACCOUNTS/FINANCIALS

Email

mordon.parity@gmail.com

Telephone number

07828753948

Place where this Certificate of Exemption is published or displayed (e.g. Parish Notice Board, Newsletter, Village website, etc.)

CDALL WEBSITE

**ONLY a copy of 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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.**

# Form 2PM Annual Internal Audit Report 2022/23

## MORDON PARISH MEETING

During the financial year ended 31 March 2023 the Parish Meeting's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept 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.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic and year-end bank account reconciliations were properly carried out.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the Parish Meeting certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the Parish Meeting had a limited assurance review of its 2021/22 AGAR tick "not covered")			

	Yes	No
M. The Parish Meeting has demonstrated that during the previous year (2021-22) it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. (Evidenced by: confirmation by the Chairman that the notice has been published on a suitable website or publicly displayed in the local area.)		
N. The Parish Meeting has complied with the publication requirements for 2021/22 AGAR. (See AGAR Page 1 Guidance Notes).		

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

Date(s) internal audit undertaken

07/05/2023

Name of person who carried out the internal audit

JOHN HANNON

Signature of person who carried out the internal audit



Date

07/05/2023

\*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).

# Form 2PM Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

MORDON PARISH MEETING

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 2023, that:

	Agreed		'Yes' means that this Parish Meeting:
	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 Parish Meeting 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 Parish Meeting's accounts.</i>
5. We carried out an assessment of the risks facing this Parish Meeting 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 met the needs of this Parish Meeting.</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 Parish Meeting 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>

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

This Annual Governance Statement was approved at a Parish Meeting on:

11/05/2023

and recorded as minute reference:

ANNUAL ACCOUNTS

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

Chairman

B. S. Avery

Form 2PM Section 2 – Accounting Statements 2022/23 for

MORDON PARISH MEETING

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	3,500	2,684	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	1,710	1,771	Total amount of precept received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	23	1,923	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.
4. (-) Staff costs	0	0	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 Parish Meeting's borrowings (if any).
6. (-) All other payments	2,549	2,594	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	2,684	3,784	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	2,684	3,784	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	0	1,498	"The value of all the property the Parish Meeting 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).

I certify that for the year ended 31 March 2023 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 Parish Meeting.

Signed by the Chairman before being presented to the Parish Meeting for approval

B.S. Avery

Date

22/06/2023

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

11/05/2023

as recorded in minute reference:

ANNUAL ACCOUNTS/FINANCIALS

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

B.S. Avery

## **Mordon Parish Meeting 2022-2023**

### **List of items costing more than £100**

1, Annual Insurance Premium paid to BHIB Ltd £364.99

2, Octopus Energy have taken an incorrect amount of £924.97 instead of the correct amount £12.24 via direct debit. This is being dealt with by Brian Avery (Chairman)

3, Grass cutting for the village greens £108 per cut.

## **Mordon Parish Meeting 2022-2023**

### **List of Councillors and Member Responsibilities.**

There is one officer Professor Brian Avery who is chairman of the Parish Meeting.

Responsibilities include activities related to the Parish:-

1, Chairing two Parish Meetings a year, including the AGM. This includes calling the meetings, preparing an Agenda and completion of the Minutes of all meetings

2, Preparing the annual Precept

3, Maintaining Mordon Village Green which involves arranging the grass cutting and insuring the Green.

Also includes maintenance of footpaths and bridleways. Dealing with attempts to introduce Fibreoptic Broadband to Mordon.

Susan Liversidge is the Parish Clerk

Responsibilities included in relation to the Parish.

1, Taking the minutes of the two Parish Meetings

2, Dealing with financial matters such as preparing the annual accounts, paying bills. Organising the internal audit and complete ing the Agar documentation.



MORDON PARISH MEETING  
MORDON PARISH MEETING  
2 THE OLD MILL  
MORDON  
SEDFIELD  
STOCKTON ON TEES  
TS21 2EY

## Your Barclays business accounts – at a glance

### Check your account information

To get your current balances or find out about other accounts you have that aren't listed here, log on to online banking (if you're registered), or call us on 0345 605 2345.

### Your balances on 29 March 2023

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#### Business Current Accounts

Community Account Statement	£1,975.94
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Sort Code [REDACTED] Account No [REDACTED]

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#### Business Other Accounts

Business Premium Account	£1,811.39
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Sort Code [REDACTED] Account No [REDACTED]

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# **Mordon Parish Meeting 2022-2023**

**Subject: Analysis of year-on-year account variance**

**Date: June 2023**

**Author: Susan Liversidge (Parish Clerk)**

**Balance carried forward into April 2022: £2684**

**Balance carried forward into April 2023: £3784**

**Variance - £1100 (loss)**

## **Explanation**

**Precept £1,771 (£1710 previous year)**

**11 x Grass cutting (13 previous year)**

**Octopus Energy over charged and took by direct debit £924.97 instead of the correct amount £12.24 (This is being dealt with by the Chairman Brian Avery)**