

Mordon Parish Meeting
Annual Accounts 2023/2024
Exercise of Public Rights

To inspect the accounting records for the year ended 31st March please contact.

Brian Avery (Chairman)

Mordon House, Mordon, County Durham, TS21 2EY

Between 1st July and 9th August 2024

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/

Certificate of Exemption – AGAR 2023/24 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 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the Parish Meeting has certified itself as exempt at a Parish Meeting held between **1 April and 30 June 2024** and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

MORDON PARISH MEETING

certifies that during the financial year 2023/24, 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 2023/24:

£ 3702 00 000

Total annual gross expenditure for the Parish Meeting 2023/24:

£ 4518 00 000

There are certain circumstances in which a Parish Meeting will be **unable to certify itself as exempt**, so 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 **£210 +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 2020
- In relation to the preceding financial year (2022/23), 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 2024. **Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by Chair

B.S. Avery

Date

30/05/2024

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

30/05/2024

as recorded in minute reference:

ANNUAL ACCOUNTS/ FINANCIALS

Email

MORDON.PARISH@GMAIL.COM

Telephone number

01740 620634

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

CDALL WEBSITE SHED OR DISPLAYED

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 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Form 2PM Annual Internal Audit Report 2023/24

ENTER NAME OF PARISH MEETING

During the financial year ended 31 March 2024 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 2023/24 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> NONE
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the Parish Meeting certified itself as exempt from a limited assurance review, in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the Parish Meeting had a limited assurance review of its 2022/23 AGAR tick "not covered")	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. In the year covered by this AGAR, The Parish Meeting correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by confirmation of the Chair that the notice has been published on a suitable website or publicly displayed in the local area.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The Parish Meeting has complied with the publication requirements for 2022/23 AGAR. (See AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

30/05/2024

Name of person who carried out the internal audit

TORIN HANNON

Signature of person who carried out the internal audit



SIGNATURE REQUIRED

Date

30th May '24

*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 2023/24

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 2024, 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 Parish Meeting to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	during the year gave all persons interested the opportunity to inspect and ask questions about this Parish Meeting's accounts.
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 Parish Meeting and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.

*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:

30/05/2024

and recorded as minute reference:

ANNUAL ACCOUNTS

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

Chair

B.S. Avery

Form 2PM Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF PARISH MEETING

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	2 684	3,784	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	1,771	2,381	Total amount of precept received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,923	1,321	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	2,594	4,517	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	3,784	2 969	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	3,784	2 971	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	1,498	1,184	"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 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in *Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices* and present fairly the financial position of this Parish Meeting.

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

B. S. Avery

Date

30/05/2024

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

30/05/2024

as recorded in minute reference:

ANNUAL ACCOUNTS / FINANCIALS

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

B. S. Avery

Mordon Parish Meeting 2023-2024

List of items costing more than £100

- 1, Annual Insurance Premium paid to BHIB Ltd £364.99
- 2, Grass cutting for the village greens £108 per cut
- 3, Flower bulbs for the village greens £547.21
- 4, Planning permission for flagpole (retrospective) £141.00
- 5, Repairs to village seats, new notice board & flagpole £1383.39

Mordon Parish Meeting 2023-2024
List of Councillors and Members Responsibilities

There is one officer Professor Brian Avery who is Chairman to the Parish Meeting.

Responsibilities include activities related to the Parish:-

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

2, Preparing the Annual Precept.

3, Maintaining the 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 completing the AGAR documentation.



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

Your Business accounts – at a glance

Up-to-date 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 28 March 2024

Business Current Accounts

Community Account Statement	£1,138.03
-----------------------------	-----------

Sort Code	• Account No
-----------	--------------

Business Savings Accounts

Business Premium Account	£1,833.20
--------------------------	-----------

Sort Code	• Account No
-----------	--------------

This is the end of your account summary.

Mordon Parish Meeting 2023-2024

Subject: Analysis of year on year account variance

Date: May 2024

Author: Susan Liversidge (Parish Clerk)

Balance carried forward into April 2023: £3784

Balance carried forward into April 2024: £2921

Variance-£813 (loss)

Precept £2380.60 (£1,771 previous year)

14 x Grass cutting (11 previous year)

Repairs to village seats, new notice board & flagpole

Flower bulbs for village greens

Mordon Parish Meeting 2023-2024

ASSET REGISTER

Mordon Parish Meeting has only one asset held since October 2021.

This asset is an IPAD SP1 Defibrillator and Defibsafe External Cabinet.

Cost at purchase £1498.00 excluding VAT or Delivery