

**Confirmation regarding the exercise of public rights**

Local Council name: HORDEN PARISH COUNCIL

The Council must inform the electorate of a 30 working day period during which public rights may be exercised.

The inspection period must include the first 10 working days of July 2018. It must start the day after the annual return has been published on your website (or noticeboard for parish meetings) and publication must be as soon as practical after the unaudited annual return has been approved by the Authority.

Working days are defined as Monday – Friday. They do not include Saturdays, Sundays and Bank holidays.

*(See calendar guide overleaf)*

The inspection period commences on: 11th June 2018

And ends on: 20th July 2018

Signed: G Crae Date: 8th June 2018

Position held: ACTING CLERK TO THE COUNCIL

Local council name: HORDEN PARISH COUNCIL

**Notice of appointment of date for the exercise of public rights  
Accounts for the year ended 31<sup>st</sup> March 2018**

The Local Audit and Accountability Act 2014, and  
The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: <u>8<sup>th</sup> June 2018</u> (a)	(a) Insert date of placing of this notice on your website.
2. Each year the Council's/Meeting's (b) Annual Return is audited by an auditor appointed by Public Sector Audit Appointments Limited. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2018 these documents will be available on reasonable notice on application to:	(b) Delete as appropriate.
(c) <u>GEMMA ROWE, ACTING CLERK TO THE COUNCIL HORDEN SOCIAL WELFARE CENTRE, SEVENTH STREET, HORDEN, PETERLEE, CO DURHAM SR3 4LX 0191 5180623</u>	(c) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.
commencing on (d) <u>11<sup>th</sup> June 2018</u>	
and ending on (e) <u>20<sup>th</sup> July 2018</u>	(h) And (e) The inspection period must include 2 July 2018 to 13 July 2018 inclusive and be 30 working days in total.
3. Local Government Electors and their representatives also have: <ul style="list-style-type: none"> <li>• the opportunity to question the auditor about the accounts; and</li> <li>• the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Council/Meeting (f).</li> </ul> <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p>	(f) Delete as appropriate
4. The audit is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your audit is being carried out by: <p>Mazars LLP, Aykley Heads, Durham, DH1 5TS</p>	
5. This announcement is made by (g) <u>GEMMA ROWE, ACTING CLERK TO THE COUNCIL</u>	(g) Insert name and position of person placing the notice

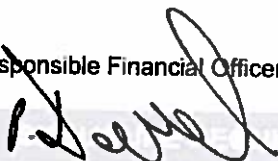
## Section 2 – Accounting Statements 2017/18 for

HORDEN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	210,174	734,577	<i>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.</i> 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	424,421	492,097	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	738,323	210,921	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	372,871	403,046	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	26,072	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	265,469	355,837	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	734,577	652,640	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	746,554	621,775	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	2,651,153	2,661,569	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	500,000	488,144	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	The Council 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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer



Date

24/04/18

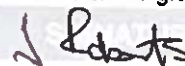
I confirm that these Accounting Statements were approved by this authority on this date:

07/06/18

and recorded as minute reference:

HPC18/19/038

Signed by Chairman of the meeting where approval of the Accounting Statements is given



## Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

HORDEN 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 2018, that:

	Agreed		Yes means that this authority:
	Yes	No*	
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.
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
	✓		
			has met all of its responsibilities where 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. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

HPC 17/18/198

dated

08/03/2018

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

Chairman

S. Roberts

Clerk

G. Crave

Other information required by the Transparency Codes (not part of Annual Governance Statement)  
Authority web address

horden.parish.durham.gov.uk

## Horden Parish Council

### Annual Governance Statement for Year Ended 31<sup>st</sup> March 2018

The Council are responsible for the preparation of the statement of accounts and the Council's internal control. Below is the evidence for the responses to the Annual Governance Statement.

1	We have put into place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Yes	<ul style="list-style-type: none"> <li>• The Clerk as RFO has ensured that the accounts are prepared in a way as prescribed the Accounts and Audit Regulations 2015 – Independent Internal Audit has verified this throughout the year in their interim audit and will further check this at the year end.</li> <li>• Year End closedown and preparation of accounts will be completed by RBS in conjunction with the RFO.</li> </ul>
2	We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes	<ul style="list-style-type: none"> <li>• Income and creditors reports issued by the Internal Auditor in 2017 have been assessed with full or substantial assurance.</li> <li>• The council have an anti-fraud and corruption policy. This was reviewed in 2017.</li> <li>• This is covered in more detail in the council's financial risk assessment and crossed checked by internal audit.</li> </ul>
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 which could have a significant financial effect on the ability of the council to conduct its business or on its finances.	Yes	<ul style="list-style-type: none"> <li>• The council have considered, accepted and acted upon the External and Internal Auditors reports.</li> <li>• This is covered in more detail in the council's financial risk assessment and crossed checked by internal audit.</li> </ul>
4	We have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Yes	<ul style="list-style-type: none"> <li>• The notice for the exercise of electors rights were made available for inspection between 19<sup>th</sup> June 2017 and 28<sup>th</sup> July 2017 and was displayed on the council's website and in public places during the inspection period.</li> <li>• During the inspection period, the documents set out in the Accounts and Audit Regulations were displayed on the councils website.</li> <li>• The External Auditor completed the audit on 8<sup>th</sup> September 2017. The parish council received the completed audit on 13<sup>th</sup> September 2017.</li> <li>• The notice for conclusion of audit displayed on the council's website and in public places on 14<sup>th</sup> September 2017 for a period of 30 days.</li> </ul>
5	We have carried out an assessment of the risks facing this smaller authority and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Yes	<ul style="list-style-type: none"> <li>• Quarterly risk assessments have been completed throughout the year.</li> <li>• The Year End Corporate Risk Review and Financial Risk Assessment was completed on 1<sup>st</sup> March 2018.</li> </ul>
6	We maintained throughout the year an adequate and effective system of internal audit of the council accounting records and control systems.	Yes	<ul style="list-style-type: none"> <li>• The Internal Auditor provides an annual audit plan of work to be completed throughout the year.</li> <li>• The review of the Internal Auditor was completed on 1<sup>st</sup> March 2018.</li> </ul>

7	We have taken appropriate action on all matters raised in reports from the internal and external audit.	Yes	<ul style="list-style-type: none"> <li>• The Council has considered and accepted the External and Internal Auditor's reports and implemented the recommendations where required.</li> <li>• In particular, the separation of the charity and council accounts are ongoing and the Recreation Ground bank account income will not be reflected in the Year Ended 31<sup>st</sup> March 2018 accounting statements.</li> </ul>
8	We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year end, have a financial impact on the council and, where appropriate have included them in the accounting statements.	Yes	<ul style="list-style-type: none"> <li>• The council have taken out a £500,000 PWLB loan in 2016 for the development of their cemetery. The supporting details have been previously disclosed to the internal and external auditor.</li> <li>• Long standing debt in the 2017 accounts will be further considered in 1<sup>st</sup> March 2018 with regard to further action to be taken.</li> </ul>
9	(for local councils only) Trust Funds including charitable - in our capacity as the sole managing trustee we have discharged our accountability responsibilities for the funds/assets, including financial reporting and, if required, independent examination or audit.	Yes	<ul style="list-style-type: none"> <li>• The separation of the charity and council accounts are ongoing and the Recreation Ground bank account income will not be reflected in the Year Ended 31<sup>st</sup> March 2018 accounting statements.</li> <li>• The separation of accounts and further demarcation of the charity and the council's governance will continue in 2018.</li> <li>• Separate meetings for the charity are in effect.</li> <li>• The charity's income and expenditure have been reported to the charity commission and are up to date.</li> <li>• Asset registers do not include charity assets and are separate.</li> <li>• Further governance work will continue in 2018 with regard to the separate insurance of charity assets (separate standing orders etc.)</li> <li>• An application has been made to the HRMC with regard to VAT register for the charity, in the course of separating the accounts.</li> </ul>

This Annual Governance Statement is approved by Horden Parish council on;

Date; 08/03/2018

Minute Reference; HPC17/18/198

Signed by the Chair where approval is given;

I Roberts

Signed by the Clerk where approval is given;

G C Rere