

**MITFORD PARISH COUNCIL**  
**Clerk: Miss Dee Smith**  
**Email: [mitfordpc@gmail.com](mailto:mitfordpc@gmail.com)**  
**Website: [www.mitfordparishcouncil.gov.uk](http://www.mitfordparishcouncil.gov.uk)**

Dear Councillor

You are summoned to attend the next meeting of the Parish Council to be held in Mitford Village Hall, Mitford at 7.30pm on Wednesday 25<sup>th</sup> June 2025 for the purpose of transacting the following business. Members of the press and public are welcome to attend.

**MEETING AGENDA**

1. **Chairman's Announcements**
2. **Apologies for absence**
3. **Declaration of Interests**

Members are invited to declare disclosable pecuniary interests and other interests on items on the agenda as required by the Code of Conduct for Members and by the Localism Act 2011.

4. **Public Participation Time**

In accordance with Section 3(e) of the Mitford Parish Council Standing Orders, members of the public present may address the Council or Committee at this point on the agenda. The Council reserves the right to respond or debate the issue at a later date.

No questions have been received on this occasion.

5. **County Councillor Update**
6. **Police Update**
7. **Minutes of the Annual meeting held on Wednesday 7<sup>th</sup> May 2025**

Members are asked to approve the draft minutes of the above meeting as a true and accurate record (see appendix A).

8. **Any matters Arising from Previous Council Meetings**

There were no matters arising on this occasion.

9. **Financial Matters**

- (i) To note the payments below. Members are also provided with a budget report up to 14<sup>th</sup> June 2025 (see appendix B).

<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
25.04.25	April 25 Salary & HMRC - Clerk	£225.00
25.05.25	May 25 Salary & HMRC - Clerk	£225.00
08.06.25	Zurich – Insurance renewal 25/26	£417.55
08.06.25	Gavin Christie May 25	£112.00
14.06.25	Tracey Bell Internal Audit 24/25	£70.00

(ii) **Year End Accounts for 2024/2025**

Members are asked to scrutinise and approve the following documents in relation to the Annual Governance and Accountability Return (AGAR) 2024/25 (see appendix C).

- (i) Annual Internal Audit Report
- (ii) Section 1 – Annual Governance Statement
- (iii) Draft Accounts for 2024/25
- (iv) Section 2 – Accounting Statement and Explanation of Variances
- (v) Certificate of Exemption

(iii) Donations

Members are asked to approve a grant of £1000 to the village Fair.

Members are asked to approve a retrospective donation to the VE Day 80 events.

10. Parish Issues

(i) An update on the land at the rear of the Mitford allotment will be given at the meeting.

(ii) Piramel Bus Shelter

An update will be given at the meeting.

(iii) An update will be given on Turnberry House.

11. Town & Country Planning Act 1990

To discuss any planning application, current and new.

12. Morpeth Neighbourhood Plan Review

An update will be given at the meeting.

13. Highways

(i) To discuss the data captured by the Mitford Speed sign.

(ii) Update on Tranwell Woods Traffic Speed Signs

(iii) Update on Tranwell Gateway.

(iv) Update on Land Slippage, B6343.

14. Village Hall

An update will be given at the meeting.

**15. The Village Warden and other Environmental Matters**

To discuss any matters raised at the meeting.

**16. The Parish Council Website.**

An update will be given at the meeting.

**17. Any Other Urgent Business for Information Only**

Members are asked to consider any other urgent business.

**18. Time and Dates of Next Meetings**

To be arranged at the meeting.

Miss Dee Smith

15<sup>th</sup> June 2025

**Mitford Parish Council**

**Annual Meeting Minutes held on Wednesday 7<sup>th</sup> May 2025**

**At 7.30pm in Mitford Village Hall**

**Present:**

**Councillors:** M Sharp (Chairman)

Ted Rodger

Eric Dodd

Carole Burn

Michael Jeans

**Clerk:** Dee Smith

**Apologies:** Matt Skillen

Revd Elaine Jones was also in attendance.

**1/25 Election of Chairman 2025/2026**

Proposals for Chairman for the forthcoming year were invited.

Councillor Sharp was proposed and seconded. The vote was unanimous.

The Declaration of Acceptance was duly signed.

**2/25 Election of Vice Chairman for 2025/26**

Proposals for Vice Chairman for the forthcoming year were invited.

Councillor Rodger was proposed and seconded. The vote was unanimous.

**3/25 To sign and Complete the Declaration of Acceptance of Office**

All members signed the above declaration prior to the meeting.

**4/25 Declarations of Interest**

Councillor Rodger declared a personal interest in agenda item 18: Village Hall – Trustee,

**5/25 Public Participation Time**

There were no public present or public questions on this occasion.

**6/25 To Confirm Eligibility to use the Power of General Competence (General Power of Competence) (Prescribed Conditions) (Order 2012)**

Members were asked to confirm the eligibility criteria to exercise the General Power of Competence. The Clerk advised that Mitford Parish Council meets the two criteria for eligibility (Localism Act 2011 s8) as below:

- At the precise moment that the council resolves that it meets the criteria, the number of councillors elected at the last ordinary election equals or exceeds two thirds of its total number of councillors, and;
- The Parish Clerk holds the Certificate in Local Council Administration (CiLCA) (awarded in 2015).

**RESOLVED**

Mitford Parish Council meets the criteria for eligibility to use the General Power of Competence (GPC) England.

**7/25 County Councillor Update**

There was no update on this occasion.

**8/25 Police Update**

There was no update on this occasion.

**9/25 Minutes of the Meeting held on Wednesday 5<sup>th</sup> March 2025**

Members were asked to approve the above minutes.

**RESOLVED**

That the minutes of 5<sup>th</sup> March 2025, a copy of which has been circulated to each member, be approved and signed as a correct record by the Chairman.

**10/25 Any matters Arising from Previous Council Meetings**

There were no matters arising on this occasion.

**11/25 Financial Matters**

- (i) Members were asked to approve the payments below. The Clerk advised that two invoices from Gavin Christie have also been received for ground maintenance carried out in March and April 2025.



DATE	SUPPLIER	AMOUNT
01.04.25	NALC – National Affiliation Fee	£152.20
02.04.25	Zurich – Insurance renewal 25/26	£349.91
March 2025	Gavin Christie Fencing & Ground Maintenance	£151
April 2025	Gavin Christie Fencing & Ground Maintenance	£112

## **RESOLVED**

Members approved the above payments.

The Clerk to verify that all Parish Council assets are adequately covered under the current insurance policy and to liaise with the insurers to update the policy if any discrepancies or omissions are identified.

### **(ii) Annual Governance & Accountability Return (AGAR) 2024/25**

The Clerk advised members that the accounts have been completed for 2024/25, with the remaining task being the completion of the internal audit. The AGAR would need to be approved by the council before the 30<sup>th</sup> June 2025.

## **12/25 Policies & Procedures**

Members were asked to approve the following:

- Draft Financial Regulations;
- Draft Internal Audit Policy;
- Review of Effectiveness of Internal Audit;
- Draft Financial Risk Assessment.

## **RESOLVED**

Members approved all the above.

## **13/25 Parish Issues**

Councillor Sharp give an update on the landslip at the rear of the Mitford allotment. A discussion has taken place with the NCC Risk Manager for Flood & Coastal Erosion. Councillor Sharp will contact an expert on river morphology who attended the site approximately 10/12 years ago and a Nature Based Solutions Officer from the Environment Agency.

Members were informed that Councillor Sharp is not aware of any potential funding opportunities for investigative work or implementation and the work required will not be cheap. The council will need to source grant funding and make provision in its accounts for this work. A plan by a specialist will also need to be funded.

Willow spiralling was discussed, however, this may result in loss of some of the allotment land. This work will also require machinery on site that the work will have to be carried out from the river which will be another expense.

**RESOLVED**

Information duly noted

**14/25 Town & Country Planning Act 1990**

There was no planning application to consider on this occasion.

**15/25 Morpeth Neighbourhood Plan Review**

There have been no meetings since the last update. A land assessment is being undertaken around Morpeth.

**16/25 Highways**

**(i) Mitford Speed Sign**

Members were informed that previous data from the sign on the western approach to Mitford shows that the median speed had risen since the time the sign was installed. Highways have been asked to put a speed strip on this stretch on road.

**RESOLVED**

The Clerk to chase up the speed strip with Highways.

**(ii) Tranwell Woods Traffic Speed Sign**

Members were advised that this is in progress and we should have the sign in the next few weeks.

**(iii) Tranwell Gateway**

Members were advised that the location key has been located and will be passed to the council. It was noted that the signs seem to be slowing the traffic in the area.

**(iv) Land Slippage B6343 (Abbey Mills)**

Members were advised that work could start at the end of July 2025 for potentially 4 months. It was noted that the last road closure worked quite well in Mitford. Northumberland County Council are going to



review how they implement the road closure due to the trade at the Dyke Neuk. Concerns were raised about HGV's coming through the village and past the church and drivers using Mitford Steads as a rat run.

**RESOLVED**

Councillor Burn to arrange a meeting with Highways to discuss our concerns.

(v) Piramel Bus Shelter

Members were informed that Northumberland County Council have conditionally approved funding for the bus shelter at Piramel. They have requested further information including supplier information, installer details, installation period and the final costs. No quotes have been sought for this project.

**RESOLVED**

To contact Northumberland County Council to establish more details and whether this would be a parish council asset and if the council would be responsible for ongoing maintenance etc.

**17/25 Village Hall**

Members were given an update on the solar panels for the village hall. Discussions have taken place with Northern Power Grid and NCEL.

**RESOLVED**

Information duly noted.

**18/25 The Village Warden & Other Environmental Matters**

There was no update on this occasion.

**19/25 The Parish Council Website**

Councillor Dodd advised that he has a meeting next week with the website developers to discuss the framework of the new website.

**RESOLVED**

Information duly noted.

A budget of up to £1000 from unreserved funds was agreed for this work.

#### **20/25 Any Other Urgent Business**

Members were advised that further complaints have been received about Turnberry House regarding inappropriate and disorderly behaviour. Previously an enforcement order was in place and meetings have taken place with Northumberland County Council about these issues.

Rev Jones advised members of the upcoming VE Day 80 events in the parish. A donation towards these events was requested.

Councillor Sharp advised member about the 2025 Village Fair. A grant of £2600 has been applied for from the National Lottery, which is expected to cover most costs. The organisers are also exploring options to replace the old gazebos and to add an additional one. A grant of £1000 will be considered at the next meeting.

#### **21/25 Time and Date of Next Meeting**

The next meeting will take place on Wednesday 25<sup>th</sup> June 2025, 7.30pm in the Village Hall.

## MITFORD PARISH COUNCIL

## Budgetary Control Report 2025/2026 up to 14.06.25

	2025/2026 Budget	Spend at 14.06.25		Expected turn out
			sub-total	
	£	£ p	£ p	£
Balance brought forward at 1st April 2025	17,584.80		17,584.80	
<b>Add Receipts</b>				
Precept 25/26			4,836.00	9,300
VAT Reclaim			0.00	
Allotment rent 2025			0.00	30
				0
<b>Receipts to date</b>			<b>4,836.00</b>	<b>0</b>
<b>Sub-total</b>	<b>17584.8</b>		<b>22,420.80</b>	<b>9,330</b>
<b>Deduct payments</b>				
Clerk's Salary	3,000	450.00		0
Clerk's travel costs	0	0.00		0
Training costs	0	0.00		0
Insurance	300	417.55		0
Audit fees	300	70.00		0
DPA	0	0.00		0
Subscriptions	0	152.20		0
Village Warden	2900	375.00		0
Hall Hire	220	0.00		0
Grants	0	0.00		0
Village Hall & Community	5000	0.00		0
Contingency	1500	0.00		0
Election costs	0	0.00		0
Website	500	0.00		0
Fayre support	750	0.00		0
Misc	600	0.00		
VAT paid	0	0.00		0
<b>Payments to date</b>	<b>15,070</b>	<b>0</b>	<b>1,464.75</b>	<b>0</b>
<b>Balance in hand per cash book</b>			<b>£20,956.05</b>	<b>9,330</b>
<b>Cash at Bank 14.06.25</b>			<b>20,956.05</b>	
<b>less unrepresented payments</b>			<b>0.00</b>	
<b>Add income not yet credited</b>			<b>0.00</b>	
<b>Agreed to cash book balance</b>			<b>20,956.05</b>	

## Notes

Unrepresented Payments		£ p
		£0.00

<b>Earmarked Balances</b>	<b>b/f</b>	
Warm Hub Resilience	6000.00	
Contingency	1500.00	
Unreserved Funds	13,456.05	
<b>Total</b>		<b>20,956.05</b>



# Annual Governance and Accountability Return 2024/25 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - a) does not meet the qualifying criteria for exemption; or
  - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
  - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or b post (not both) **no later than 30 June 2025**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
  - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
    - c) **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
    - d) **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
    - e) **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority. **NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
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 2025**.

## Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2024/25**, page 4
- **Section 1 – Annual Governance Statement 2024/25**, page 5
- **Section 2 – Accounting Statements 2024/25**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

## Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2024/25 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

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 Form 2 of the Annual Governance and Accountability Return (AGAR) 2024/25, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2025. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2025**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- 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 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
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', is an explanation available for publication?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2025</b> been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )		NA

\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



## Certificate of Exemption – AGAR 2024/25 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 2025, 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 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

MITFORD PARISH COUNCIL

certifies that during the financial year 2024/25, 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 2024/25:

1121584

Total annual gross expenditure for the authority 2024/25:

13817-55

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 **£210 +VAT** will be payable.

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

- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), 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 the above statements apply and 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 2025.

**Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer      Date

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

Signed by Chair      Date

as recorded in minute reference:

Generic email address of Authority

mitfordpc@gmail.com

Telephone number

07775907001

\*Published web address

www.mitfordparishcouncil.gov.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 2025. Reminder letters for late submission will incur a charge of £40 + VAT.**



# Annual Internal Audit Report 2024/25

MITFORD PARISH COUNCIL

WWW.MITFORDPARISHCOUNCIL.GOV.UK

During the financial year ended 31 March 2025, 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 2024/25 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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
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

30/05/2025

Name of person who carried out the internal audit

T. BAL

Signature of person who carried out the internal audit



Date 30.05.2025

\*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).

67 Burnstones  
Newcastle  
NE5 2DF

30<sup>th</sup> May 2025

Dear Miss Smith

**Internal Audit – Mitford Parish Council Financial year ended 31<sup>st</sup> March 2025**

I have completed the internal audit for the 2024/2025 financial year.

I enclose a copy of my assessment of the systems of internal control and my audit checklist detailing the checks completed.

I have carried out the audit in accordance with the Accounts and Audit Regulations 2015 and the Governance and Accountability for Smaller Authorities 2018.

Whilst conducting the audit I have identified the following areas which I need to bring to the Council's attention:

**Co Option process**

The minutes of the 8<sup>th</sup> April highlight that Cllr Eric Dodd resigns and that NCC will be informed as per the process. The minutes of the 7<sup>th</sup> August refer to asking Eric Burn who had previously resigned to rejoin the Council if agreeable. The minutes of the 4<sup>th</sup> September state Eric Dodd has accepted a position on the Council and will return at the next meeting. Is this a typo error or the same person? I can find no evidence that this position was advertise on the website or via any other method as is required.

**Financial Matters.**

The 2025/26 Budget and Precept should be clearly itemised on the agenda for discussion and approval. The minutes of the 6<sup>th</sup> November refers to financial matters and that information had been previously circulated, this isn't available as an attachment to the agenda, on the minutes or the website.

**Any other Business.**

I note that on 2<sup>nd</sup> October 2024 you gave a donation to Rev Jones.

It is a requirement that business to be transacted at a council meeting must be specified in the summons sent to councillors, thus affording the members advance notice of what is to be considered, it is not lawful to make use of the item 'any other business' to take any substantive decision. Some Council do have 'Any other Business' at the end of the meeting to raise complaints about things such as roads and defective streetlights, however it may be useful to add that this is for information only.

**Website.**

The Transparency Code for Smaller Authorities5 ('the Code') was issued in December 2014 and became mandatory on 1 April 2015. It applies to all 'under-£25,000' councils whether they choose to become 'exempt authorities'.



The Code requires all 'under-£25,000' councils to publish certain information on a freely accessible website. The first category of information relates to information about meetings. Councils must publish minutes, agendas and 'associated meeting papers' of all council, committee and sub-committee meetings on the website.

There is also a requirement to publish:

- the approved and signed AGAR
- the Annual Internal Auditor's Report
- the documents that in the past have been annexed to the Annual Return: bank reconciliation and explanation of significant variances
- a list of all payments over £100
- a list of 'councillor responsibilities'
- details of the council's land and building assets

I cannot access any Agendas or Minutes via the website, every time I tried to access documents, I received an error 404. There is no financial information on the website.

I have met with the Clerk and discussed the items raised in this letter as well as discussing several other issues, she has advised that she has a plan to ensure all issues raised will be dealt with in the forthcoming year.

The new Practitioners' Guide 2025 which is published by the Smaller Authorities Proper Practices Panel (SAPPP) sets out the requirements for the 2025/26 AGAR. This will include a new Assertion 10 covering Digital and data compliance, which includes new email management and website guidance which Council's must follow.

I have completed the internal audit section of the AGAR.

Yours Sincerely

A handwritten signature in cursive script, appearing to read 'T Bell', written in dark ink.

Mrs T Bell

## SYSTEM OF INTERNAL CONTROL

I have provided an internal audit service for Mitford Parish Council for the financial year ending 31 March 2025 and acting independently, I examined the system of internal control by undertaking the following tests and reporting my findings to the Council.

	TEST	UNDERTAKEN
1	Checking that books of account have been properly kept throughout the year to date	Yes
2	Checking a representative sample of payments (100% of all transactions 1 April – 31 <sup>st</sup> March 2025) to ensure that the Council's financial regulations have been met, invoices support payments, expenditure is approved and VAT is correctly accounted for	Yes
3	Reviewing the Council's risk assessment records and ensuring that adequate arrangements and insurance cover are in place to manage all identified risks.	Yes
4	Verifying that the annual precept request is the result of a proper budgetary process; that the budget process has been regularly monitored and that the Council's reserves are adequate	Yes
5	Checking of income records to ensure that correct prices have been charged, income received, recorded and promptly banked and VAT is properly accounted for.	Yes
6	Reviewing petty cash records to ensure receipts support payments, expenditure is approved and VAT is correctly accounted for.	N/A
7	Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied.	Yes
8	Checking the accuracy of the assets and investment records	Yes
9	Evaluating the accuracy and timeliness of periodic and year-end bank account reconciliations.	Yes
10	Year-end testing on the completeness and accuracy of the financial statements	Yes

Based on my initial interim examination of the Council's records, which is limited to the tests indicated above, it is my view that the Council have a system of internal controls in place that are adequate and effective for the purpose intended. Where considered appropriate, I have made recommendations to the Council for both reference and action.

**Tracey Bell**

**Internal Auditor Date: 30 May 2025**



## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

MITFORD 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 2025, 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.			<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 Chair and Clerk of the meeting where approval was given:

and recorded as minute reference:

Chair

Clerk

### Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes | No

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## MITFORD PARISH COUNCIL

## Budgetary Control Report 2024/2025 up to 31.03.25

	2024/2025 Budget	Spend at 31.03.25		Expected turn out	% of budget spent
			sub-total		
	£	£ p	£ p	£	
<b>Balance brought forward at 1st April 2024</b>	<b>20,035.51</b>		<b>20,035.51</b>		
Salary March 25			250.00		
Town & Country Tree Surgeons March 25			480.00		
Gavin Christie March 25			506.00		
NCC Speed Sign March 25			5,371.37		
<b>Balance minus 24/25 creditors</b>			<b>13,428.14</b>		
<b>Add Receipts</b>					
Precept 24/25			9,300.00	9,300	
VAT Reclaim			1,135.84		
Village Hall Loan Repayment			750.00		
Allotment rent 2025			30.00	30	
				0	
<b>Receipts to date</b>			<b>11,215.84</b>	<b>0</b>	
<b>Sub-total</b>	<b>20035.51</b>		<b>24,643.98</b>	<b>9,330</b>	
<b>Deduct payments</b>					
Clerk's Salary	3,000	3225.00		0	107.5
Clerk's travel costs	0	0.00		0	0
Training costs	0	0.00		0	0
Insurance	300	201.95		0	67
Audit fees	300	45.00		0	
DPA	0	35.00		0	
Subscriptions	0	145.23		0	
Village Warden	2900	2265.00		0	78
Hall Hire	220	0.00		0	0
Grants	0	50.00		0	
Village Hall & Community	5000	0.00		0	0
Contingency	1500	750.00		0	50
Election costs	0	0.00		0	0
Website	500	323.00		0	65
Fayre support	750	0.00		0	0
Misc	600	0.00			
VAT paid	0	19.00		0	
<b>Payments to date</b>	<b>15,070</b>	<b>0</b>	<b>7,059.18</b>	<b>0</b>	<b>47</b>
<b>Balance in hand per cash book</b>			<b>£17,584.80</b>	<b>9,330</b>	
<b>Cash at Bank 31.03.25</b>			<b>17,584.80</b>		
<b>less unrepresented payments</b>			<b>0.00</b>		
<b>Add income not yet credited</b>			<b>0.00</b>		
<b>Agreed to cash book balance</b>			<b>17,584.80</b>		

## Notes

<b>Unrepresented Payments</b>		£ p
		£0.00

<b>Earmarked Balances</b>	<b>b/f</b>	
Warm Hub Resilience	6000.00	
Contingency	1500.00	
Unreserved Funds	10,084.80	
<b>Total</b>		<b>17,584.80</b>



## Section 2 – Accounting Statements 2024/25 for

MITFORD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	18275	13428	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	8840	9300	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	943	1916.	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	2820	3225	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	118.10	3834	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	13428	17585	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	20035	17585	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	10759.	21502	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).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		N/A		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 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

1.5.25

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## Bank reconciliation

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: **MITFORD PARISH COUNCIL**

County area (local councils and parish meetings only): **NORTHUMBERLAND**

**Financial year ending 31 March 2025**

Prepared by (Name and Role): **MISS DEE SMITH Clerk/ RFO**

Date: **1/5/2025**

	£	£
<b>Balance per bank statements as at 31/3/25:</b>		
e.g Current Account	TSB BANK	17,584.80

17,584.80

Petty cash float (if applicable)

-

Less: any unpresented cheques as at 31/3/25  
(normally only current account)

Cheque number

0.00

Add: any un-banked cash as at 31/3/25  
e.g Allotment rents banked 30/3/xx (but not credited until 2 April)

**Net balances as at 31/3/25 (Box 8)**

**17,584.80**



# Explanation of variances – pro forma

Name of smaller authority:

MITFORD PARISH COUNCIL

County area (total council's area):

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 onwards: 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).

	2023/24 £	2024/25 £	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	18,275	13,428					
2 Precept or Rates and Levies	8,840	9,300	460	5.20%	NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
3 Total Other Receipts	943	1,916	973	103.16%	YES	VAT reclaim of £1135.84 in 24/25	
4 Staff Costs	2,820	3,225	405	14.36%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	11,810	3,834	-7,976	67.54%	YES	New laptop purchased Oct 23 - £532. Speed sign purchased 23/24 - £5371. Twist n Turns June 23 £475. Coronation spend June 2023 £573.	
7 Balances Carried Forward	13,428	17,585			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	20,035	17,585				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	10,759	21,502	10,743	99.85%	YES	2 Interactive speed signs added to asset list £10743	
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable