

Annual Governance and Accountability Return 2018/19 Part 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 Part 2 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England where the higher of gross income **or** gross expenditure was £25,000 or less **must** following the end of each financial year, complete Part 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 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** by post (not both); and
 - b) The **Annual Governance and Accountability Return (Part 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** to be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** to be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** to 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 a website **before 1 July 2019**.

Publication Requirements

Smaller authorities **must** publish various documents on a public 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 2018/19**, page 4
- **Section 1 – Annual Governance Statement 2018/19**, page 5
- **Section 2 – Accounting Statements 2018/19**, 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

Providing the authority certifies itself as exempt, and completes and publishes the Annual Governance and Accountability Return, there is **no** requirement for the authority to have a limited assurance review.

Any smaller authority may, however, request a limited assurance review. In these circumstances the authority should **not certify itself as exempt, and not complete the** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2018/19 and return it to the external auditor for review together with the supporting documentation requested by the external auditor.

The cost to the smaller authority for the review will be **£200 +VAT**.

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 Part 2 of the Annual Governance and Accountability Return 2018/19, 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 2019. 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 authority **must** comply with Proper Practices in completing Sections 1 and 2 of this Annual Governance and Accountability Return 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 if possible prior to approving the annual governance statement and before approving the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- **You should inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- It is recommended that the authority has numerical and narrative explanations for significant variances in the accounting statements on **page 6**, should a question be raised by a member of the public. There is guidance provided in the *Practitioners' Guide** that may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish 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 2019**.

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 should a question be raised by a local elector and/or an interested party?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Is an explanation of significant variations from last year to this year available, should a question be raised by a local elector and/or an interested party?	✓	
	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>)	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk*

Certificate of Exemption – AGAR 2018/19 Part 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 2019, 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 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

HORSLEY PARISH COUNCIL - NORTHUMBERLAND

ENTER NAME OF AUTHORITY

certifies that during the financial year 2018/19, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2018/19: £12454.87 AMOUNT £00,000

Annual gross expenditure for the authority 2018/19: £10071.25 AMOUNT £00,000

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 Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

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

- The authority has been in existence since before 1st April 2015
- In relation to the preceding financial year (2017/18), 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 Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

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

The Annual Internal Audit Report, Annual Governance Statement, Annual 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 a public website* before 1 July 2019. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer,

Date

SIGNATURE REQUIRED

20/05/19

Signed by Chairman

Date

SIGNATURE REQUIRED

20/05/19

Email

Telephone number

parishclerk@horsleyvillage.org.uk SIGNATURE REQUIRED

01661 852277 NUMBER

*Published web address

www.horsleyvillage.org.uk

PUBLISHED WEBSITE ADDRESS

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.

Annual Internal Audit Report 2018/19

HORSLEY PARISH COUNCIL - NORTHUMBERLAND

ENTER NAME OF AUTHORITY

This authority'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 **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 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	Agreed? Please choose one of the following		
	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 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 authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓

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

Date(s) internal audit undertaken

23 05 2019

DD/MM/YY

DD/MM/YY

Name of person who carried out the internal audit

F E Ramsey

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

F E Ramsey

SIGNATURE REQUIRED

Date

23/05/19.

*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).

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

HORSLEY PARISH COUNCIL - NORTHUMBERLAND
ENTER NAME OF AUTHORITY

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 2019, that:

	Agreed		
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

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

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

20/05/2019

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Section 2 – Accounting Statements 2018/19 for

HORSLEY PARISH COUNCIL - NORTHUMBERLAND

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	8672	4426	<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.</i>
2. (+) Precept or Rates and Levies	10500	10500	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	655	2455	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	2535	2562	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	12866	7509	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	4426	6809	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	4426	6809	<i>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.</i>
9. Total fixed assets plus long term investments and assets	84542	84542	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2019 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

SIGNATURE REQUIRED

Date

01/05/2019

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

20/05/2019

as recorded in minute reference:

MINUTE 1158c

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

SIGNATURE REQUIRED

HORSLEY PARISH COUNCIL

INCOME & EXPENDITURE FOR FINANCIAL YEAR 1.4.2018 - 31.03.2019

EXPENDITURE		INCOME	
	£		£
Came & Co Insurance General	1,083.43	Precept	10,500.00
		VAT Refund	295.65
Ovingham Joint Burial Committee	900.00	Bank A/C Interest	2.91
		Donation/Grant	1,590.00
Northumberland Assoc of Local Councils	175.36	Refunds	66.31
War Memorial Wreath	30.00		<u>£12,454.87</u>
Grass cutting	2,010.00		
Northumberland Estates	250.00		
Play area inspector	551.50	Accounts Book	£
Play Areas/Highways	113.36	Brought forward 1.4.18	4,425.85
		Income	<u>12,454.87</u>
Clerk salary - 4.5 hours per week	2,562.30	Sub Total	<u>16,880.72</u>
		Expenditure	<u>10,071.25</u>
Annual audits	50.00	Carried forward 31.03.19	<u>£6,809.47</u>
Website	24.96		
Telephone/Postages/Stationery	97.66		
WI/Village Hall rent	130.00		
War Memorial repairs	1,674.79		
Donations:			
General	270.00		
VAT	147.89		
	<u>£10,071.25</u>		

	Horsley Parish Council - Asset Register				
Ref No:	Description	Date Acquired	Value	Location	Disposal/Discharge
100	Bus Shelter	Pre 1970	£1,500	Lion & Lamb	
101	Bus Shelter	Pre 1970	£1,500	High Barnes, Horsley	
102	Bus Shelter	Pre 1970	£1,500	Nafferton Farm A69	
103	Bus Shelter	Pre 1970	£1,500	Horsley	
104	War Memorial	Pre 1970	£5,706	Main Road, Horsley	
105	Play Area Equipment - Trim trail	Jun-05	£12,500	Highcrofts Play area, Horsley	
106	Play Area Equipment	Jun-03	£35,295	Highcrofts Play area, Horsley	
107	Wooden seats x 3	Jun-05	£800	Dunslaw Croft, east/west end Horsley	
108	Skateboard Ramps & Sky rider	Jul-08	£14,500	Highcrofts Play area, Horsley	
109	Litter bin	Feb-09	£200	Lion & Lamb bus shelter	
110	Brushcutter	Jan-11	£205	7 Stonecroft, Horsley	
111	Goal posts - Football Field	Jun-11	£550	Football field, Horsley	
112	Notice Boards x 3	Jun-11	£990	Lion & Lamb, WI Hall, Dunslaw Croft	
113	Recycled seats x 5	Jul-12	£1,040	3 Lion & Lamb, 1 Cherry Tree Gardens, 1 opp Stonecroft	
114	Recycled seat	May-15	£209	Opp Cherry Tree Gardens, Horsley	
115	Play area equipment	Nov-15	£3,611	Highcrofts Play area, Horsley	
116	Litter bin	Feb-16	£246	Horsley Wood Cottages, Horsley	
117	Bus Shelter	Dec-17	£2,690	Cherrytree Gardens, Horsley	
	Totals	31.03.19	£84,542		

Bank reconciliation

Name of smaller authority: HORSLEY PARISH COUNCIL

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

Financial year ending 31 March 2019

Prepared by: Mrs Mandy Senior, Clerk/RFO

Date: 30/04/2019

Balance per bank statements as at 31 March 2019:	£	£
Current Account	2,188.64	
Deposit Account	4,640.83	
		<hr/>
Petty cash float (if applicable)		6,829.47 N/A
Less: any unpresented cheques at 31 March 2019		20.00
Cheque number 000971		
Cheque number		
		<hr/>
Add: any un-banked cash at 31 March 2019		0.00
		<hr/>
Net balances as at 31 March 2019 (Box 8)		<hr/> 6809.47

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2018 (Prior year Box 8)	4425.85
Add: Receipts in the year	12,454.87
Less: Payments in the year	10071.25
	<hr/>
Closing balance per cash book [receipts and payments book] as at 31 March 2018 (must equal net balances above – Box 8)	<hr/> 6809.47

Explanation of variances

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

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

Please provide full explanations, including numerical values, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2017/18 £	2018/19 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)	Net difference
Box 2 <i>Precept or Rates and Levies</i>	10500	10500	0	0		
Box 3 <i>Total other receipts</i>	655	1955	1300	198.4%	Grant from NWL 18/19 £1500 VAT refund 17/18 £609.69 (£295.65 18/19) Bank A/C interest 17/18 £4.49 (£2.91 18/19) NCC Grant 17/18 £40.55 (£90 18/19) Refund 18/19 £66.31	£1500 -£314 -£2 £50 £66 £1300
Box 4 <i>Staff costs</i>	2535	2562	27	2.8%		
Box 5 <i>Loan interest/ capital repayments</i>	0	0	0			
Box 6 <i>All other payments</i>	12866	7509	5357	-71.3%	Bus shelter bought 17/18 £3374.80 Play Area Repairs 17/18 £3049.45 (£113.36 18/19) Play Area Inspection 17/18 £476.50 (£551.50 18/19) Administration 17/18 £2572.61 (£2461.41 18/19) Donations 17/18 £370 (£300 18/19) VAT £762.43 17/18 (£147.89 18/19) War Memorial Repairs 18/19 £1674.79	£3375 £2936 -£75 £111 £70 £615 -£1675 £5357
Box 9 <i>Total fixed assets & long term investments & assets</i>	84542	84542	0	0		
Box 10 <i>Total borrowings</i>	0	0	0	0		
Explanation for 'high' reserves	N/A					

23 May 2019

Horsley Parish Council

7 Stonecroft

Horsley

NE15 0AF



Dear Sirs

Annual internal audit report for financial year ended 31 March 2019

I performed the internal audit for the year in accordance with the council's needs and planned coverage.

The only items of note were the following:

1. There was no evidence of the VAT refund to HMRC dated the 11th of June in the cashbook which was £152.75.
2. There is missing evidence of the receipt from Northumbrian Water described as War Memorial in the cash book on the 20th of July of £1,500.
3. There is missing evidence of the precept receipt recorded on the 5th of September of £5,250 in the cashbook.
4. In November's minutes a donation has been recorded as paid to Mrs A Senior, however it was a payment to East Tynedale Forum.
5. Minutes from East Tynedale Parish and Town Council were included in the folder – these should be kept separately since it is a different council.

If you wish to discuss this further please do not hesitate to contact me.

Yours sincerely,

Fiona E Ramsey FCA, MPMI, BSc (Hons)
Director