

Horden Parish Council

Horden Social Welfare Centre
Seventh Street
Horden, County Durham
SR8 4LX
Tel: 0191 518 0823

31 May 2024

Dear Member

You are summoned to attend the Horden Parish Council Meeting to be held in Horden Social Welfare Centre, Seventh Street, Horden on Thursday 6 June 2024 at 6pm.

HORDEN PARISH COUNCIL ORDER OF BUSINESS **Meeting to be held 6 June 2024**

1. **Apologies for Absence** – to consider for approval.
2. **Declarations of Interest** – to note declarations of interest from Members on items of the agenda.
3. **Minutes of the Horden Parish Council Meeting held 9 May 2024 (enclosed)** – to consider for approval.
4. **Public Participation** – to receive any representations or questions from the public in accordance with standing orders 3 e-g. ***Members of the Public are invited to address the Parish Council on matters relating to the agenda for up to 3 minutes per person during a period not exceeding 20 minutes.***
5. **Register of Delegated Decisions** – to note there are no additional decisions to approve.
6. **Damage and Incident Report(s) (enclosed)** – No reports to consider.
7. **Cemetery Burial and Income Report 29/4/24 – 24/5/24 (enclosed)** – to receive the information.
8. **Parish Annual Assembly (enclosed)** – to consider the minutes of the meeting for information.
9. **Terms of Reference**
 - a) **Asset and Risk Management Committee (enclosed)** – to consider for approval.
 - b) **Events Working Group** – to consider for approval.
10. **Parish Council Financial:**
 - a) **Bank Balances** – to receive balances at 30/4/24.
 - b) **Finance Report (enclosed)** – to consider Income, Expenditure and Variance Report to 30/4/24.
 - c) **Cash Withdrawals and Debit Card Transactions (enclosed)** – to approve report.
 - d) **Bank Transfer(s)** – to approve any transfer(s).
11. **Invoices for endorsement for payment (enclosed)** – to approve for payment.
12. **Members/Officers Allowances** – to consider any claims for approval.
13. **Annual Governance & Accountability Return (enclosed)**
 - a) **Internal Auditor's Report** – to consider report and action plan.
 - b) **Annual Governance Statement** – to consider response for approval.
 - c) **Annual Accounting Statement** – to consider for approval.
 - d) **Notification of dates for electors' rights** – to approve timetable to commence on Tuesday 11th June until Monday 22nd July 2024.
 - e) **Earmarked Reserves** - to consider allocation.
14. **Insurance Renewal** – to consider renewal proposals.

15. Proposed changes to face to face customer services – to consider response to consultation.

16. Date of July Meeting – Agree to change to 11th July due to General Election.



Samantha Shippen
Clerk to the Council
31 May 2024

To: All Members of Horden Parish Council/cc Public Notice

HORDEN PARISH COUNCIL
Minutes of Annual Meeting held 9 May 2024

- Present:** Councillor F Leadbitter (Chairman)
 Councillors T Baldasera, C Cain, E Laing, W Morrow, A Turner, J Ward, L Williams, F Winrow and P Wood
- Staff:** Mrs S Shippen (Clerk to the Council) and Mr C Jackson (Deputy Clerk)
- Others present:** 3 Members of the Public
- HPC** **Election of Chairman**
24/25/001 **RESOLVED:** That Councillor Frank Leadbitter be elected as Chairman for 2024/25.
- HPC** **Signing of the Chairman's Declaration of Acceptance of Office**
24/25/002 Councillor Frank Leadbitter signed the declaration of acceptance of office for the position of Chairman.
- HPC** **Election of Vice Chairman**
24/25/003 **RESOLVED:** That Councillor William Morrow be elected as Vice Chairman for 2024/25.
- HPC** **Apologies for Absence.**
24/25/004 **RESOLVED:** That apologies be **ACCEPTED** for Councillors R Bagnall, W Smith and D Tait.
- HPC** **Minutes of the Horden Parish Council Meeting held 4 April 2024.**
24/25/005 **RESOLVED:** That the Minutes be confirmed as a true record and signed by the Chairman.
- HPC** **Minutes of Social Welfare Centre/Events Committee Meeting held 25th April 2024.**
24/25/006 **RESOLVED:** That the minutes were **RECEIVED** by the Council.
- HPC** **Declarations of Interest.**
24/25/007 No declarations were made.
- HPC** **Review of Scheme of Delegation and Terms of Reference of Council Committees**
24/25/008 **RESOLVED:** Council **APPROVE** that the Parks & Cemetery Development and Asset Management Committee and the Risk Management Committee be merged, the Social Welfare Centre & Events Committees to be split with the Social Welfare Centre moving into the newly created Asset and Risk Committee and the Events Committee made into a Working Group with 5 named members but all Councillors able to attend; and the Clerk to the Council amalgamate the terms of reference; the remainder of the scheme of Delegation and Terms of Reference were **APPROVED**.
- HPC** **Election of Members to Committees**
24/25/009 **RESOLVED:** that the following elections to Committees be made for 2024/25:
Appels Panel: Councillors F Leadbitter, D Tait, A Turner and F Winrow. **Chairman:** to be appointed at any meeting of the panel. **Substitutes:** Any Member not on Personnel Committee.
Employee Forum: Councillors T Baldasera, W Morrow, J Ward, L Williams plus one other. **Chairman:** Councillor W Morrow **Substitutes:** none appointed.
Asset and Risk Committee: Councillors R Bagnall, T Baldasera, W Morrow, W Smith and J Ward. **Chairman:** Councillor W Morrow. **Vice Chairman:** Councillor W Smith. **Substitutes:** all other councillors.
Personnel Committee: Councillors T Baldasera, W Morrow, J Ward, L Williams plus one other. **Chairman:** Councillor W Morrow. **Vice Chairman:** Councillor L Williams. **Substitutes:** none appointed.
Events Management Working Group: Councillors P Laing, F Leadbitter, D Tait and F Winrow plus one other. **Substitutes:** all other councillors.
- Further that any committee member who is not able to attend a meeting advises the Clerk of their substitute.
- HPC** **Appointment of New Committees**
24/25/010 **RESOLVED:** No new committees be formed.
- HPC** **Review of Standing Orders**
24/25/011 **RESOLVED:** Council **APPROVE** Standing Orders.
- HPC** **Review of Financial Regulations**
24/25/012 **RESOLVED:** Council **AGREE** to defer review until NALC model is available and has been reviewed by Officers.

- HPC** **Review of Arrangements with other bodies.**
24/25/013 **RESOLVED:** Council **APPROVE** the arrangements as set out in the report..
- HPC** **Election of Members to Outside Bodies**
24/25/014 **RESOLVED:** To **APPOINT** the following members to outside bodies **County Durham Association of Local Councils and Larger Councils Forum** – Councillors F Leadbitter and W Morrow plus the Clerk to the Council; **East Durham Association of Parish & Town Councils** – Councillors F Leadbitter, W Smith and J Ward; **East Durham Trust** – Councillor F Leadbitter; **Horden Residents' Association** – Councillor J Ward with T Baldasera as sub; **Horden Recreation Ground** – all councillors.
- HPC** **Confirmation of Insurance Cover 2024/25**
24/25/015 **RESOLVED:** Council **NOTE** the long-term agreement with Zurich Municipal which runs to June 2024.
- HPC** **2024/25 Subscriptions**
24/25/016 **RESOLVED:** Council **APPROVE** the schedule of subscriptions for 2024//25.
- HPC** **Meeting dates 2024/25**
24/25/017 The Clerk to the Council advised that the date for August is scheduled, however that Council may want to consider a summer recess.
RESOLVED: Council **APPROVE** the schedule of meetings with the inclusion of an August recess.
- HPC** **Public Participation.**
24/25/018 No representations were made.
- HPC** **Co-option**
24/25/019 Council received three applications for co-option. **RESOLVED:** That B Gash be co-opted as a Councillor.
- HPC** **Register of Delegated Decisions.**
24/25/020 There were no delegated decisions to report.
- HPC** **Damage and Incident Report(s).**
24/25/021 **RESOLVED:** Council **NOTE** the information.
- HPC** **Cemetery Burial and Income Report 23 March to 28 April 2024.**
24/25/022 **RESOLVED:** Council **NOTE** the information.
- HPC** **Parish Council Financial:**
24/25/023 a) **Bank Balances (Balance Sheet).**
RESOLVED: Council **APPROVE** the Bank Balances and Balance Sheet to 31/3/2024 of £843,774.91, noting that year-end adjustments may occur.
- HPC** b) **Finance Report to 31/3/2024 - Month 12 (pre-year end).**
24/25/024 **RESOLVED:** Council **APPROVE** the Income, Expenditure and Variances Report to Month 12 noting that year-end adjustments may occur.
- HPC** c) **Cash Withdrawal(s) and Debit Card Transactions.**
24/25/025 **RESOLVED:** Council **APPROVE** debit card transaction totalling £421.40.
- HPC** d) **Petty Cash**
24/25/026 **RESOLVED:** Council **APPROVE** petty cash balance of £83.73
- HPC** e) **Bank Transfer(s).**
24/25/027 No transfers were made.
- HPC** **Invoices for endorsement for payment.**
24/25/028 **RESOLVED:** to **ENDORSE** payment of the attached schedule of invoices plus the additional schedule totalling £39,668.36. Councillors T Baldasera and E Laing to authorise.
- HPC** **Members/Officers Allowances.**
24/25/029 No Member/Officer Allowances to report.
- HPC** **Durham Miners Gala Brochure**
24/25/030 **RESOLVED:** Council **APPROVE** half page at a cost of £400.00

HPC Notification of Annual Assembly Date**24/25/031 RESOLVED:** Council **NOTE** the date of 23rd May 2024.**HPC Cemetery Improvement Project****24/25/032 RESOLVED:** Council **RECIEVED** update from Councillor F Leadbitter.**HPC Pick-up****24/25/033 RESOLVED:** Council **APPROVE** delegated authority to the Clerk in consultation with the Chairman and Vice Chairman for the purchase of a new vehicle to the cost of up to £20,000.**HPC Exclusion of Press & Public****24/25/034** In accordance with Section 1 (2) of the Public Bodies (Admission to Meetings) Act, 1960, the Council is requested to **RESOLVE** to exclude the press and public from the meeting for the following item of business on the grounds that it involves information prejudicial to the public interest by reason of legal and confidential nature of the business to be transacted.**HPC Durham County Council/Social Welfare Centre Licence****24/25/035** The Clerk provided an update on Licence negotiation with Durham County Council.*Meeting concluded at 7.25pm***Horden Parish Council Invoices for Payment April 2024**

SUPPLIER	DATE	DESCRIPTION	AMOUNT	Pay Ref:
Amazon	02.04.24	Toilet Seat - SWC	£25.99	BACS
Amazon	02.04.24	Bleach - SWC	£13.70	BACS
Amazon	02.04.24	Glass Cleaner - SWC	£18.31	BACS
Amazon	03.04.24	Dusters - SWC	£4.99	BACS
Amazon	03.04.24	Disposable Gloves - SWC	£26.30	BACS
Amazon	06.04.24	Cleaning Supplies & Paper Cups - SWC	£217.84	BACS
Amazon	10.04.24	Toilet Cleaner - SWC	£10.00	BACS
Amazon	27.04.24	Lidded Paper Cups	£12.95	BACS
Banner	10.04.24	Stationery & 2nd Class Stamps	£117.93	BACS
CDALC	04.04.24	Annual CDALC subscription 2024/2025	£1,031.30	BACS
Co-operative Bank	02.04.24	BACS/FD Online Fees 01/03/2024 - 31/03/2025	£68.06	D/D
Corona Energy	07.04.24	Memorial Park Electricity 02/03/2024 - 31/03/2024	£51.88	D/D
Culligan	16.04.24	Water Cooler Rental & Service - April 2024	£39.37	D/D
Document Solutions	30.04.24	Photocopier Fees April 2024	£50.15	D/D
Durham County Council	28.04.24	Annual Bar Licence	£180.00	BACS
Freak Music	08.04.24	Balance - D Day Entertainment Wor Vera	£234.00	BACS
Hutton Fire Protection Ltd	22.04.24	Annual Fire Extinguisher Service, SWC, Memorial Park, Sunderland Road, Cemetery	£120.00	BACS
ICCM	01.04.24	ICCM Subscription 2024/25	£100.00	BACS
ITC Service Limited	30.04.24	Unifi Security & Office 365 Officers & Domain/Hosting/Estate Management & 365 Backup - May	£414.54	D/D
Magnum Cleaning Services	04.04.23	Window Cleaning - SWC	£45.00	BACS
Marmax Products Limited	09.04.24	2 x Memorial Benches (Recharged)	£1,027.20	BACS
Mitchell Digital	02.04.24	Balance - Website Build	£630.00	BACS
M W Roofing	15.04.24	Seal Gable - End & Part Flat Roof - SWC	£780.00	BACS
NEREO	18.04.24	Advisory Service 2024-2025	£354.00	BACS
Octopus Energy Limited	23.04.24	Cemetery Lodge Gas & Electricity 28/03/2024 - 22/04/2024	£35.57	BACS
Octopus Energy Limited	27.04.24	Welfare House Gas & Electricity 07/03/2024 - 23/04/2024	£91.75	BACS

Party Time Inflatables	30.04.24	Deposit for Summer Event	£50.00	BACS
Pat Lavery Tyre & Exhaust Centre Ltd	05.04.24	MOT Iveco Pickup FX11 FSV	£49.00	BACS
Pat Lavery Tyre & Exhaust Centre Ltd	18.04.24	MOT Repairs Iveco Pickup FX11 FSV	£551.00	BACS
Rialtas Business Solutions Limited	01.04.24	Omega Annual Support & Maintenance 01/04/2024 - 31/03/2025	£1,198.80	BACS
Rialtas Business Solutions Limited	01.04.24	Making Tax Digital for VAT Annual Subscription 01/04/2024 - 31/03/2025	£132.00	BACS
Rialtas Business Solutions Limited	01.04.24	Cemeteries Annual Support & Maintenance 01/04/2024 - 31/03/2025	£498.00	BACS
Rialtas Business Solutions Limited	01.04.24	Asset Inventory Annual Support & Maintenance 01/04/2024 - 31/03/2025	£198.00	BACS
Geo Robinson & Son	30.04.24	Screws, Drill Bit, Nuts/Bolts/Washers. 2 x Tape Measures	£34.95	BACS
Scottish Power	09.04.24	SWC Electricity 05/03/2024 - 06/03/2024	£2.43	D/D
Scottish Power	09.04.24	SWC Electricity 07/03/2024 - 02/04/2024	£584.27	D/D
Scottish Power	09.04.24	SWC Electricity 03/04/2024 - 03/04/2024	£1.76	D/D
SEFE Energy Limited	25.04.24	Gas - SWC 29/02/2024 - 31/03/2024	£779.76	D/D
Select Telecom Limited	31.03.24	Admin Phone Lines/Calls/Internet - April 2024	£118.55	D/D
Siemens Financial Services	14.04.24	Photocopier Lease	£178.56	D/D
Station Road Allotments	06.04.24	Cemetery Water Pipe (Paid from Chair's Allowance)	£395.50	BACS
TJ's Heating & Home Improvements	25.04.24	Cemetery Lodge & Welfare House Boiler Annual Service	£165.00	BACS
TJ's Heating & Home Improvements	26.04.24	Ladies Toilet - SWC	£320.00	BACS
Total Energies	07.04.24	Sunderland Road Sports Pavilion Electricity 01/03/2024 - 31/03/2024	£153.55	D/D
Total Energies	07.04.24	Memorial Park Electricity 01/03/2024 - 01/03/2024	£0.70	D/D
Treasured Memories	28.03.24	Memorial Plaque - AA	£110.34	BACS
Vodafone	20.04.24	Mobile Phones	£67.20	D/D
Wex	08.04.24	Equipment Fuel - Cemetery	£105.50	D/D
Wex	22.04.24	Equipment Fuel - Cemetery	£105.22	D/D
Wex	28.04.24	Vehicle Trackers	£11.98	D/D
Whiteleaf Design	10.04.24	Deposit - Cemetery Rules	£212.50	BACS
OTHER PAYMENTS				
Co-op Bank	04.04.24	Wages Week 53	£4,329.69	BACS
Co-op Bank	11.04.24	Wages Week 1	£4,523.60	BACS
Co-op Bank	18.04.24	Wages Week 2	£4,519.42	BACS
Co-op Bank	25.04.24	Wages Week 3	£4,490.67	BACS
Durham County Council	29.04.24	Attachment Weeks 1 - 4	£53.38	313547
Durham County Council	29.04.24	Superannuation Weeks 1- 4	£5,295.45	BACS
HMRC	29.04.24	PAYE Weeks 1 - 4	£4,467.79	313548
Wave	13.04.24	SWC Water 13/01/2024 - 12/04/2024 (£75.00 pcm)	£262.96	D/D
		Horden Parish Council APRIL 2024 TOTAL	£39,668.36	

Thorpe Road Cemetery Report 29th April to 24th May 2024

INTERMENT (inc. Ashes)			
PLOT	DETAIL	RESIDENT	FEE
GARDEN A 94	ASHES	YES	£220.00
T13	FULL BURIAL	YES	£660.00
		TOTAL	£880.00
PURCHASE OF PLOT - EXCLUSIVE RIGHT			
PLOT	DETAIL		FEE
GARDEN D 40	TRANSFER VIA WILL	NO	£163.00
T13	NEW PURCHASE	YES	£550.00
		TOTAL	£713.00

SUPPLY OF IMMOVABLE MEMORIAL			
PLOT	DETAIL	RESIDENT	FEE
L151	NEW HEADSTONE	NO	£260.00
S1	NEW HEADSTONE	YES	£110.00
L153	NEW HEADSTONE	YES	£110.00
P51	NEW HEADSTONE	YES	£110.00
		TOTAL	£590.00

MISCELLANEOUS			FEE
		TOTAL	£0.00
		TOTAL INCOME	£2,183.00

HORDEN PARISH ANNUAL ASSEMBLY**Minutes of the Annual Assembly held 23rd May 2024**

Present: Councillor F Leadbitter (Chairman), fourteen members of the public including eleven residents.

In attendance: S Shippen (Clerk to Horden Parish Council).

The Chairman welcomed everyone to the meeting and requested that one minute of silence be held in respect of both HM Queen Elizabeth II and those villagers who have passed in the last year.

HAA
24/25/001 **Minutes of the Annual Assembly held 18th May 2023.**
The minutes were agreed as a correct record and signed by the Chairman.

HAA
24/25/002 **Annual Report 2023/24.**
The Chairman introduced the Parish Council's Annual Report and invited any questions.

No questions were raised in relation to the report.

HAA
24/25/003 **Matters of Public Interest**
The Chairman invited the persons present to address the Assembly with any matters of public interest. None were raised.

HAA
23/24/004 **Presentations by Organisations from the Community**
Presentations were received from Horden Heritage Centre and Vintage Tea Rooms, Horden Together, Creative Youth Opportunities and Horden Residents' Association.

The public asked questions of each organisation and praised the interesting presentations.

Durham County Councillor June Clark gave an update including details of the County Division boundary changes coming into effect in 2025.

The Chairman thanked everyone for their attendance.

Meeting concluded at 7.05pm.

TERMS OF REFERENCE

ASSET & RISK MANAGEMENT COMMITTEE

Number of Councillors: The total number of councillors on the Committee shall be set at 5. Any councillor not appointed to the Committee may act as substitute at the request of a committee member.

Quorum: 1/3 of members but not less than 3

Notice requirement: at least 3 clear days

Public participation: yes

Officers: Clerk to the Council, RFO, Deputy Clerk.

Terms of Reference:

The Committee will:

- i. Oversee the development and progress of specific assets, including projects and works agreed by the Council.
- ii. Report to the Council on progress made on projects undertaken.
- iii. Consider the short, medium and long term costs associated with the asset base.
- iv. Consider implications arising from property surveys.
- v. Consider asset usage.
- vi. Consider priorities for use and retention of assets.
- vii. Make recommendations to Full Council regarding expenditure on projects and assets.
- viii. Ensure the risk management process contributes to the development of a more robust internal control framework.
- ix. Raise awareness of the scope of risk management and integrate risk management into the culture of the council.
- x. Ensure that risks are monitored and managed in accordance with the council's Risk Management Policy and Strategy in support of the council's Annual Governance and Accountability Return.
- xi. Identify risks linked to the Council's objectives, priorities and service delivery.
- xii. Determine the overall impact and likelihood of the council's strategic and financial risks for review by the Full Council.
- xiii. Identify risk owners, control improvements and target dates.

- xiv. Review Officer's Operational Risk Registers to determine whether risks are being actively managed.
- xv. Make recommendations to Council in relation to work undertaken.

Delegation(s).

- i Make decisions relating to the progress and development of agreed delegated projects.
- ii To incur expenditure in accordance with Financial Regulations to progress projects and works within agreed budget

Summary

The Committee has operational decision making responsibility to progress agreed delegated projects with spending authority limited to within agreed budget and advisory status on other matters, particularly in relation to assets and risk.

Strategic decision making responsibility rests with the Council.

TERMS OF REFERENCE

EVENTS MANAGEMENT WORKING GROUP

Number of Councillors: The total number of Councillors appointed to the Working Group shall be set at 5. Any councillor not appointed to the Working Group may attend as a Working Group member. Representatives of other partner organisations may attend.

Quorum: not less than 3

Notice requirement: none

Public participation: no

Officers: Social Welfare Centre Operations and Events Manager.

Terms of Reference

The Working Group will:

- i. Plan and make arrangements for the provision of Council and community events and oversee arrangements for community events at Council facilities.
- ii. Ensure procedures and processes are followed by Officers, including but not limited to liaising with the Safety Advisory Group, following Council Policies and Procedures and Health and Safety protocols and procedures where applicable.
- iii. Consider reports from officers as appropriate, incorporating among other issues, financial, procedural and best practice matters.
- iv. Receive and act on, if appropriate, user and public feedback and suggestions.
- v. Refer requests for budgets and expenditure to the Council for consideration.
- vi. Make recommendations to Council.

Delegation(s) – NONE – Working Groups cannot make decisions.

Summary

The Working Group has no decision-making responsibility but makes recommendations in a timely manner to Council. All decision-making responsibility rests with Council.

HORDEN PARISH COUNCIL Current Year 2024/25

Bank - Cash and Investment Reconciliation as at 30 April 2024

Confirmed Bank & Investment Balances

Bank Statement Balances

30/04/2024	Current Account	81,867.93	
30/04/2024	Public Sector Reserve Account	285.44	
30/04/2024	CCLA PUB. SECTOR	1,106,147.60	
30/04/2024	BUSINESS SAVERS ACCOUNT	1,583.09	
			1,189,884.06

Other Cash & Bank Balances

92.43

1,189,976.49

Receipts not on Bank Statement

300.00

Closing Balance

1,190,276.49

All Cash & Bank Accounts

1	CURRENT BANK ACCOUNT	52,539.98
2	90 DAY DEPOSIT A/C	285.44
4	CCLA PUB. SECTOR	1,106,147.60
5	BUSINESS SAVERS ACCOUNT	1,583.09
	Other Cash & Bank Balances	92.43
	Total Cash & Bank Balances	1,160,648.54

HORDEN PARISH COUNCIL FINANCE REPORT

This report details accounts as at 30 April 2024 – accounts on a straight line we should be around 8%. Under Financial Regulation 4.8 reports are made of material variances of £200 or 15%.

EXPENDITURE

Account	Page	£ Spend/ £ Budget	Explanation	Comment	Reported to Council
1152 – IT Fees	1	2,034/5,500	Annual upfront costs for software		06/06/24
1320 – Cem Misc	2	(250)/20	Accrual of expected expenditure		06/06/24
1346 – Cem Horticulture	2	(558)/1,320	Accrual of expected expenditure		06/06/24
1349 – Cem Plaques	2	(50)/300	Accrual of expected expenditure		06/06/24
1364 – Cem Mem Benches	2	856/500	Will balance out with income		06/06/24
1407 – Park Clothing	2	(154)/380	Accrual of expected expenditure		06/06/24
1414 – Park Electricity	3	376/2,300	Higher costs due to transfer of supplier		06/06/24
1436 – Park Buildings	3	(680)/2,000	Accrual of expected expenditure		06/06/24
1615 – SWC Gas	3	1,332/6,600	Higher costs due to transfer of supplier		06/06/24
1616 – SWC Cleaning	3	250/1,050	Cleaning items purchased		06/06/24
1724 – GP Subscriptions	4	1,426/3,628	Subscriptions due at start of year		06/06/24
1757 – GP Audit	4	(5,180)/5,450	Accrual for audit fees		06/06/24
11045 – Bar Licences	4	180/180	Paid for year		06/06/24

INCOME

Account	Page	£ Receipt/ £ Budget	Explanation	Comment	Reported to Council
1176 Precepts received	1	322,942/645,883	First half received		06/06/24
1198 – LCTSS Grant	1	48,191/96,381	First half received		06/06/24
1196 – Bank Interest	1	3,579/15,000	Preferential rates received		06/06/24
1383 – Cem Mem Plaques	1	413/360	Will balance out with expenditure		06/06/24
1390 – Cem Mem Benches	1	558/500	Will balance out with expenditure		06/06/24
1682 -SWC Letting	3	13,176/34,350	DDS invoiced for year		06/06/24

30/05/2024

HORDEN PARISH COUNCIL 2023/24

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Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101 ADMINISTRATION							
1176 PRECEPTS RECEIVED	322,942	322,942	645,883	322,942			50.0%
1189 INCOME-ADMIN MISC	71	71	780	709			9.1%
1196 INCOME-BANK INTEREST	3,579	3,579	15,000	11,421			23.9%
1198 LCTSS GRANT	48,191	48,191	96,381	48,191			50.0%
ADMINISTRATION :- Income	374,782	374,782	758,044	383,262			49.4%
1101 AD-WAGES	7,625	7,625	124,898	117,273		117,273	6.1%
1102 AD-EMPLOYERS NI	666	666	10,958	10,292		10,292	6.1%
1103 AD-EMPLOYERS PENSION	1,487	1,487	23,606	22,119		22,119	6.3%
1110 AD-ROOM FEES	150	150	1,800	1,650		1,650	8.3%
1121 AD-TELEPHONE/FAX	99	99	1,400	1,301		1,301	7.1%
1122 AD-POSTAGE	43	43	350	308		308	12.1%
1123 AD-STATIONERY	63	63	390	327		327	16.1%
1125 AD-INSURANCE	0	0	12,195	12,195		12,195	0.0%
1126 AD-PHOTOCOPIER	191	191	1,200	1,009		1,009	15.9%
1137 AD-PLANT & EQUIPMENT	0	0	220	220		220	0.0%
1151 AD-BANK CHARGES	161	161	1,072	911		911	15.0%
1152 AD-IT FEES	2,034	2,034	5,500	3,466		3,466	37.0%
1159 AD-PROFESSIONAL FEES	20	20	5,000	4,980		4,980	0.4%
ADMINISTRATION :- Indirect Expenditure	12,538	12,538	188,589	176,051	0	176,051	6.6%
Net Income over Expenditure	362,244	362,244	569,455	207,211			
102 ALLOTMENTS							
1281 INCOME-ALLOT RENT	0	0	2,400	2,400			0.0%
ALLOTMENTS :- Income	0	0	2,400	2,400			0.0%
1213 AL-RENTS	0	0	1,435	1,435		1,435	0.0%
1220 AL-MISCELLANEOUS	0	0	43	43		43	0.0%
ALLOTMENTS :- Indirect Expenditure	0	0	1,478	1,478	0	1,478	0.0%
Net Income over Expenditure	0	0	922	922			
103 CEMETERIES							
1383 INCOME-CEM MEMORIAL PLAQUES	413	413	360	(53)			114.6%
1384 INCOME-CEMETERY FEES	3,935	3,935	58,000	54,065			6.8%
1390 INCOME-MEMORIAL BENCHES	558	558	500	(58)			111.7%
CEMETERIES :- Income	4,906	4,906	58,860	53,954			8.3%
1301 CEM-WAGES	2,861	2,861	77,975	75,114		75,114	3.7%
1302 CEM-EMPLOYERS NI	202	202	6,953	6,751		6,751	2.9%

Continued over page

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
1303 CEM-EMPLOYERS PENS	748	748	14,679	13,931		13,931	5.1%
1304 CEM-COUNCIL TAX	538	538	5,418	4,880		4,880	9.9%
1307 CEM-CLOTHING	0	0	375	375		375	0.0%
1311 CEM-RATES	168	168	1,596	1,428		1,428	10.6%
1312 CEM-WATER	78	78	2,000	1,922		1,922	3.9%
1314 CEM-ELECTRICITY	102	102	1,500	1,398		1,398	6.8%
1316 CEM-CLEANING	0	0	100	100		100	0.0%
1320 CEM-MISCELLANEOUS	(250)	(250)	20	270		270	(1250.0)
1321 CEM-TELEPHONE/FAX	28	28	356	328		328	7.9%
1336 CEM-BUILDINGS	85	85	850	765		765	10.0%
1337 CEM-PLANT & EQUIP	0	0	500	500		500	0.0%
1338 CEM-TOOLS	(2)	(2)	200	202		202	(0.8%)
1339 CEM-EQUIP REPAIRS	0	0	3,500	3,500		3,500	0.0%
1340 CEM-GROUNDS MAINTNCE	1	1	3,000	2,999		2,999	0.0%
1342 CEM-EQUIPMENT FUEL	176	176	3,000	2,824		2,824	5.9%
1343 CEM-VEHICLE MAINTNCE	121	121	3,500	3,379		3,379	3.5%
1344 CEM-VEHICLE FUEL	0	0	500	500		500	0.0%
1345 CEM-VEHICLE TAX/INS	0	0	680	680		680	0.0%
1346 CEM-HORTICULTURE	(558)	(558)	1,320	1,878		1,878	(42.3%)
1347 CEM-HEALTH & SAFETY	28	28	100	72		72	28.0%
1349 CEM - PLAQUES	(50)	(50)	300	350		350	(16.6%)
1359 CEM-PROFESSIONAL FEE	0	0	637	637		637	0.0%
1361 CEM-MAJOR SCHEMES	0	0	2,500	2,500		2,500	0.0%
1362 CEM-TRADE WASTE	0	0	1,911	1,911		1,911	0.0%
1363 CEM- LOAN REPAYMENT	0	0	26,073	26,073		26,073	0.0%
1364 CEM-MEMORIAL BENCHES	856	856	500	(356)		(356)	171.2%

CEMETERIES :- Indirect Expenditure **5,133** **5,133** **160,043** **154,910** **0** **154,910** **3.2%**

Net Income over Expenditure **(227)** **(227)** **(101,183)** **(100,956)**

104 PARKS

1483 INCOME-PK GROUND FEE	0	0	1,700	1,700			0.0%
1486 INCOME-PK SLAND RD BUNG RENT	308	308	3,528	3,220			8.7%
PARKS :- Income	308	308	5,228	4,920			5.9%
1401 PK-WAGES	9,601	9,601	130,382	120,781		120,781	7.4%
1402 PK-EMPLOYERS NI	686	686	9,915	9,229		9,229	6.9%
1403 PK-EMPLOYERS PENSION	1,515	1,515	19,909	18,394		18,394	7.6%
1407 PK-CLOTHING	(154)	(154)	390	544		544	(39.5%)
1411 PK-RATES	74	74	753	680		680	9.8%
1413 PK-RENTS	410	410	410	0		0	100.0%

11:16

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
1414 PK-ELECTRICITY	376	376	2,300	1,924		1,924	16.3%
1416 PK-CLEANING	0	0	100	100		100	0.0%
1420 PK-MISCELLANEOUS	0	0	20	20		20	0.0%
1421 PK-TELEPHONE/FAX	28	28	348	320		320	8.0%
1436 PK-BUILDINGS	(680)	(680)	2,000	2,680		2,680	(34.0%)
1437 PK-PLANT & EQUIPMENT	0	0	500	500		500	0.0%
1438 PK-TOOLS	0	0	100	100		100	0.0%
1439 PK-EQUIP REPAIRS	0	0	1,500	1,500		1,500	0.0%
1440 PK-GROUNDS MAINT	0	0	2,000	2,000		2,000	0.0%
1442 PK-EQUIPMENT FUEL	0	0	510	510		510	0.0%
1446 PK-HORTICULTURE	0	0	1,578	1,578		1,578	0.0%
1447 PK-HEALTH & SAFETY	16	16	250	234		234	6.4%
1448 PK-PLAY EQUIPMENT	0	0	100,000	100,000		100,000	0.0%
1459 PK-PROFESSIONAL FEES	0	0	3,000	3,000		3,000	0.0%
PARKS :- Indirect Expenditure	11,871	11,871	275,965	264,094	0	264,094	4.3%
Net Income over Expenditure	(11,563)	(11,563)	(270,737)	(259,174)			
106 S.W.C.							
1682 INCOME-SWC LETTINGS	13,716	13,716	34,350	20,634			39.9%
1688 INCOME-SWC CATERING	0	0	50	50			0.0%
S.W.C. :- Income	13,716	13,716	34,400	20,684			39.9%
1601 SWC-WAGES	2,239	2,239	34,472	32,233		32,233	6.5%
1602 SWC-EMPLOYERS NI	155	155	2,184	2,029		2,029	7.1%
1603 SWC EMPLOYERS PENSION	355	355	4,710	4,355		4,355	7.5%
1604 SWC-COUNCIL TAX	362	362	3,595	3,233		3,233	10.1%
1607 SWC-CLOTHING	0	0	60	60		60	0.0%
1611 SWC-RATES	736	736	7,692	6,956		6,956	9.6%
1612 SWC-WATER	75	75	2,000	1,925		1,925	3.8%
1614 SWC-ELECTRICITY	1,082	1,082	7,150	6,068		6,068	15.1%
1615 SWC-GAS	1,332	1,332	6,600	5,268		5,268	20.2%
1616 SWC-CLEANING	250	250	1,050	800		800	23.9%
1636 SWC-BUILDINGS	1,225	1,225	11,400	10,175		10,175	10.7%
1637 SWC-PLANT & EQUIP	33	33	350	317		317	9.4%
1638 SWC-TOOLS	0	0	50	50		50	0.0%
1639 SWC-EQUIP REPAIRS	0	0	200	200		200	0.0%
1647 SWC-HEALTH & SAFETY	56	56	500	444		444	11.2%
1649 SWC-CATERING	15	15	75	60		60	19.8%
1659 SWC-PROFESSIONAL FEE	0	0	1,000	1,000		1,000	0.0%
1663 SWC-TRADE WASTE	0	0	1,557	1,557		1,557	0.0%
S.W.C. :- Indirect Expenditure	7,916	7,916	84,645	76,729	0	76,729	9.4%
Net Income over Expenditure	5,800	5,800	(50,245)	(56,045)			

Continued over page

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
107 GENERAL PURPOSES							
1789 INCOME-GP MISC	130	130	0	(130)			0.0%
1790 INCOME-GP DOG BAGS	144	144	1,600	1,456			9.0%
1799 INCOME-POPPY WREATHS	0	0	185	185			0.0%
GENERAL PURPOSES :- Income	274	274	1,785	1,511			15.4%
1710 GP-ROOM FEES	21	21	450	429		429	4.6%
1719 GP-CHAIR'S ALLOWANCE	1	1	1,500	1,499		1,499	0.0%
1720 GP-MISCELLANEOUS	0	0	50	50		50	0.0%
1724 GP-SUBSCRIPTIONS	1,426	1,426	3,628	2,202		2,202	39.3%
1725 GP- MEMBERS TRAVEL & SUBS	0	0	120	120		120	0.0%
1726 GP-MEMBERS PARTICIPATION ALLOW	0	0	6,863	6,863		6,863	0.0%
1727 GP-OFFICER TRAVEL & SUBS	0	0	600	600		600	0.0%
1729 GP-CONF/TRAINING	0	0	5,000	5,000		5,000	0.0%
1732 GP-PUBLICITY	0	0	450	450		450	0.0%
1733 GP-ACTIVITIES & EVENTS	279	279	11,500	11,221		11,221	2.4%
1757 GP-AUDIT	(5,180)	(5,180)	5,450	10,630		10,630	(95.0%)
1758 GP-ELECTION	0	0	2,000	2,000		2,000	0.0%
1759 GP-PROFESSIONAL FEES	213	213	3,397	3,185		3,185	6.3%
1760 GP-DOG BAGS	0	0	1,600	1,600		1,600	0.0%
1761 GP-POPPY WREATHS	0	0	185	185		185	0.0%
GENERAL PURPOSES :- Indirect Expenditure	(3,241)	(3,241)	42,793	46,034	0	46,034	(7.6%)
Net Income over Expenditure	3,515	3,515	(41,008)	(44,523)			
108 GRANTS							
1863 OTHER GRANTS	954	954	22,500	21,546		21,546	4.2%
1864 WELFARE PARK GRANTS	0	0	86,435	86,435		86,435	0.0%
GRANTS :- Indirect Expenditure	954	954	108,935	107,981	0	107,981	0.9%
Net Expenditure	(954)	(954)	(108,935)	(107,981)			
109 CAPITAL PURCHASES							
1963 CP-CAPITAL PURCHASES	0	0	55,590	55,590		55,590	0.0%
1964 MAJOR SCHEMES	0	0	5,000	5,000		5,000	0.0%
CAPITAL PURCHASES :- Indirect Expenditure	0	0	60,590	60,590	0	60,590	0.0%
Net Expenditure	0	0	(60,590)	(60,590)			
110 BAR							
11045 BAR LICENCES	180	180	180	0		0	100.0%
BAR :- Indirect Expenditure	180	180	180	0	0	0	100.0%
Net Expenditure	(180)	(180)	(180)	0			

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
112 WINTER WARM HUBS							
11264 WINTER HUB EXPENDITURE	0	0	1,500	1,500		1,500	0.0%
WINTER WARM HUBS :- Indirect Expenditure	0	0	1,500	1,500	0	1,500	0.0%
Net Expenditure	0	0	(1,500)	(1,500)			
113 FLOWER & VEGETABLE SHOW							
11377 INCOME-FLOWER&VEG DONATIONS	0	0	850	850			0.0%
FLOWER & VEGETABLE SHOW :- Income	0	0	850	850			0.0%
11350 EXPEND. FLOWER&VEG SHOW	0	0	500	500		500	0.0%
11351 EXPEND.FLOWER&VEG FEES	0	0	350	350		350	0.0%
FLOWER & VEGETABLE SHOW :- Indirect Expenditure	0	0	850	850	0	850	0.0%
Net Income over Expenditure	0	0	0	0			
Grand Totals:- Income	393,985	393,985	861,567	467,582			45.7%
Expenditure	35,350	35,350	925,568	890,218	0	890,218	3.8%
Net Income over Expenditure	358,635	358,635	(64,001)	(422,636)			
Movement to/(from) Gen Reserve	358,635	358,635					

Cash withdrawals & Debit Card Transactions:

14/05/2024 – DVLA – Vehicle Tax NJ22 YBO Kubota - CJ – £210.00

23/05/2024 – Cash – Flintoft Repair Circuit Breaker & EV Repair (recharge to HRG) – SS- £70.00

TOTAL £280.00

Horden Parish Council Invoices for Payment May 2024

SUPPLIER	DATE	DESCRIPTION	AMOUNT	Pay Ref:
Amazon	19.05.24	Cleaning Materials - Paper Cups, Drain Covers	£186.51	BACS
Amazon	24.05.24	Vinyl Gloves x 2	£10.76	BACS
Amazon	24.05.24	Cubicle Door Lock	£32.99	BACS
Co-operative Bank	01.05.24	BACS/FD Online Fees 01/04/2024 - 30/04/2025	£68.26	D/D
Corona Energy	22.05.24	CREDIT Memorial Park Electricity 02/03/2024 - 31/03/2024	-£51.88	CREDIT
Corona Energy	22.05.24	Memorial Park Electricity recharge 02/03/2024 - 31/03/2024	£25.30	D/D
Corona Energy	22.05.24	Memorial Park Electricity recharge 01/04/2024 - 30/04/2024	£25.81	D/D
Culligan (was Waterlogic)	15.05.24	Water Cooler Rental & Service - May 2024	£39.37	D/D
Durham County Council	19.04.24	Repairs SWC Lift from Service and Quote	£1,649.77	BACS
Durham County Council	17.05.24	Grass Cutting Cotsford Park 2024/2025	£294.44	BACS
Eon Next	15.05.24	SWC Gas 01/04/2024 - 29/04/2024	£839.27	D/D
Grounds Man Assoc	01.05.24	Membership 31/05/2024 - 30/05/2024	£175.00	BACS
Hydraulic Technical Services (NE) Ltd	15.05.24	Hydraulic Hoses and Adapters - Tractor - Cemetery	£98.09	BACS
ICCM	01.05.24	Cemetery Management & Compliance Training	£174.00	BACS
IRIS Software Ltd	20.05.24	Annual Licence Fee 11/06/2024 - 10/06/2025	£561.60	BACS
Mitchell Digital Limited	23.05.24	Website Hosting June 2024 - June 2025	£480.00	BACS
Mortons Law	01.05.24	Tenancy Advice	£360.00	BACS
National Assoc of Councillors	30.05.24	Membership Fees 2024/25	£324.00	BACS
Network Rail	15.05.24	Station Road Water Pipe Rent 06/2024 – 06/2025	£48.59	BACS
Octopus Energy Limited	22.05.24	Cemetery Lodge Gas & Electricity 04/24 – 05/24	£31.71	BACS
Octopus Energy Limited	23.05.24	Welfare House Gas & Electricity 04/24 - 05/24	£56.40	BACS
Stephen Ragg	13.05.24	Internal Audit Service 2023/24	£3,500.00	BACS
Safe Strip UK	08.05.24	Encap Gaskets Boiler Room - SWC	£1,320.00	BACS
Scottish Power	07.05.24	SWC Electricity 04/04/2024 - 07/05/2024	£558.49	D/D
Select Telecom Limited	30.04.24	Admin Phone Lines/Calls/Internet - May 2024	£132.65	D/D
Shoreline Fire Limited	01.05.24	Call Out and Replace Batteries - SWC	£120.00	BACS
Steadfast Security	17.05.24	Annual Alarm Maintenance	£123.60	BACS
Total Energies	07.05.24	Sunderland Road Electricity 04/2024	£145.93	D/D
Treasured Memories Ltd	10.05.24	2 x Memorial Plaques DBH & JC	£298.20	BACS
Vodafone	20.05.24	Mobile Phones	£70.15	D/D
Wex	13.05.24	Equipment Fuel - Cemetery and Iveco Fuel	£157.41	D/D
Wex	20.05.24	Equipment Fuel - Parks	£122.16	D/D
Wex	26.05.24	Vehicle Trackers	£11.98	D/D
OTHER PAYMENTS				
Co-op Bank	02.05.24	Wages Week 4	£4,618.67	BACS
Co-op Bank	09.05.24	Wages Week 5	£4,537.47	BACS
Co-op Bank	16.05.24	Wages Week 6	£4,588.16	BACS
Co-op Bank	23.05.24	Wages Week 7	£4,537.67	BACS
Co-op Bank	30.05.24	Wages Week 8	£4,606.79	BACS
Durham County Council	28.05.24	Attachment Weeks 5 - 8	£60.32	
Durham County Council	28.05.24	Superannuation Weeks 5 - 8	£5,317.25	BACS
HMRC	28.05.24	PAYE Weeks 5 - 8	£4,575.54	
		Horden Parish Council MAY 2024 TOTAL	£44,832.43	

Annual Internal Audit Report 2023/24

Horden Parish Council

<https://horden-pc-gov.uk>

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 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

10/05/2024

Name of person who carried out the internal audit

Stephen Ragg

Signature of person who carried out the internal audit



Date

10/05/2024

*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).

HORDEN PARISH COUNCIL

INTERNAL AUDIT REPORT

6 JUNE 2024

1.0 Purpose of the Report

1.1 The purpose of this report is to update council members on the work completed by the Internal Auditor.

1.2 The Internal Auditor undertook an audit of the council's policies and procedures in March and April 2024. I liaised with the council's Clerk, Deputy Clerk/Finance Officer and administrative staff during the completion of this audit.

1.3 I would like to thank Horden Parish Council staff for their assistance, professionalism and friendliness shown to me during this audit.

2.0 Background to the report

2.1 The Internal Auditor provides an independent appraisal function which all Smaller Authorities (which covers parish and town councils) must provide to meet the requirements of The Accounts and Audit Regulations 2015.

2.2 An authority is a "Smaller Authority" if the higher of the authorities gross income for the year and its gross expenditure for the year does not exceed £6.5m. The Accounts and Audit Regulations 2015 also refers to these authorities as a Category 2 authority. Horden Parish Council falls into this category.

2.3 The 2015 regulations quoted above require councils to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes taking into account public sector internal auditing standards or guidance.

2.4 The Public Sector internal audit standards have not been applied to "smaller authorities"

2.5 The council's guidance on internal audit is contained in the Joint Panel on Accountability and Governance (JPAG) Practitioners Guide 2023. Section 4 of this guide covers Best Practice Guidance for Internal Audit.

3 The Annual Governance and Accountability Return (AGAR)

3.1 The AGAR return has three sections for completion.

- Section 1 - The Annual Governance Statement which covers nine assertions made by the council. The council's response to each assertion must be examined and approved by the full council. The recommendations made must be minuted accordingly. This section must be signed by the Chair and Clerk.
- Section 2 - The Accounting Statement provides details of a comparison of two years income and expenditure, cash reserves, balances and asset values. This must be signed by the council's Responsible Finance Officer before being presented to the council. This section must once again, be approved by full council (not a council committee) and minuted accordingly. Once approved by council the chair can countersign the statement.
- Section 3 is signed and provided by the External Auditor on completion of their audit. This must be done by 30 September each year. This will be signed by the council's external auditors (Mazars)

3.2 The AGAR document must be completed by all Smaller Authorities by 30 June each financial year and must be advertised on a freely available public facing website.

3.3 In addition to the three sections above, the AGAR return contains an Internal Auditors report (page 3 of the document). An important element of the Internal Audit is the investigation of the key indicators and completion of the internal audit response to each indicator shown on page 3 of the councils AGAR.

3.4 The Internal Auditor must investigate, assess and certify whether the council has met (or not) the key indicators shown. This report gives the Internal Auditor the opportunity to comment and advise the council on the following key indicators:-

A Appropriate accounting records have been kept properly throughout the financial year. JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

- Ensure the correct roll forward of the prior year cash book balances to the new financial year.

Checks made to the accounts reveal that the correct cash book balance has been rolled forward from one year to the next. The cash book balance at 31 March 2023 (£31,639.23) was rolled forward to reflect the opening balance at 1 April 2023.

- Check a sample of financial transactions in cash book to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained

Appropriate testing has been carried out for the period April 2023 to March

2024. Both income and expenditure transactions were checked. Appropriate accounting records have been maintained throughout this period.

- Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members.

Details of monthly bank reconciliations are prepared by the Deputy Clerk and reported by the Clerk at council meetings. After every approval of the bank reconciliation two councillors are nominated to "sign off" the bank reconciliation. Evidence of bank reconciliation preparation and approval at meetings was sighted.

With monthly bank reconciliations carried out this ensures that cash book transactions have been appropriately recorded and maintained and reconciled to the councils bank statements.

- Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8.

The figure in the 2022/23 year end AGAR section 2 line 8 (£578,210) was checked and agreed to the year end combined cash and bank balances.

The balance shown on the 2022/23 year end bank reconciliation comprises of the current account (£31,639.23), 90 Day deposit account (£37,285.44), the CCLA account (£507,664.26) the Business Savers Account (£1,550.59) and other cash balances of £70.74.

- Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.

A report was submitted in September 2022 for the council to switch its investments from the Cooperative Bank to the Churches, Communities and Local Authorities (CCLA). This was approved by council and an initial sum of £400,000 was transferred to CCLA.

The council continues to hold most of its investment monies in a CCLA account which, on 29 February 2024, held a balance of £849,043.

When received, precept monies are subsequently invested into the CCLA account in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments) of the Financial Regulations.

Instant access is available on the CCLA account and withdrawals are made periodically as and when required to bring monies back into the current account.

For example, at the parish council meeting held on 7 December 2023 the clerk advised that £300,000 had been transferred to the CCLA account in early November and requested that £60,000 be transferred back to the current

account in December.

Interest on balances is maximised by doing this but staff need to be vigilant to ensure the cash flow of the current account is maintained at an appropriate level.

This has produced some healthy interest generation since interest rates increased. As interest rates decrease this needs to be reflected in the budget.

The parish councils Financial Regulation 6.4 mentions that it may consider the need for an Investment Strategy and Policy. No specific policy has been introduced to date but could be considered.

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

- Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version.

The council's Financial Regulations contain details of how and when quotes or tenders are required.

The following information is reflected in the council's Financial Regulations

- *No written quotations required for any purchases up to and including £1,000*
- *Three competitive written estimates are required where the value is between £1,001 and £3,000*
- *Between £3,001 and £25,000 the clerk shall obtain three quotations or in other words a priced description of the proposed supply.*
- *Above £25,000 the council shall comply with the relevant requirements of the Regulations unless it proposes to use an existing list of approved suppliers (framework agreement). The Public Contract Regulation 2015 or the Utilities Contract Regulation 2016 will apply to the contract.*

The council appears to be using its tried and trusted suppliers for various purchases, obtaining one price and not obtaining the required estimates under Financial Regulations. This is mostly in relation to estimate and quotation requirement purchases. For example fun fare rides, traffic management.

Standing Orders and Financial Regulations can of course be waived in certain circumstances, for example when the supply of goods and services is of a specialist nature.

From the 2023/24 quotations file I have been able to verify that three quotations were sought for roof repairs to the Social Welfare Centre. This is in accordance with the council's Financial Regulations.

Most larger payments (up to £25,000) have been made to suppliers in respect of larger projects which were subject to tender purchases agreed in previous years.

A check of the financial system did not reveal any larger purchases of over £25,000 so no appraisal could be made of Financial Regulation adherence.

- Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents)

The council's Standing Orders do make reference to purchases above £25,000 but do not reflect the arrangements in place for purchases up to £25,000.

Recommendation

The councils Standing Orders should be adjusted to reflect the information shown above with regard to purchases of up to £25,000.

The Council may wish to reconsider the financial boundaries of its Financial Regulations in relation to quotations, estimates and tender purchases.

- Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation.

A sample of varying invoices has been tested for the period 1 April 2023 to 31 March 2024. Purchase orders are placed and where appropriate any goods received notes obtained. These are matched to invoices for validity and ultimately, payment through the financial system.

Coding slips attached to invoice payments identify the independent officers involved in the authentication and payment process.

- Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments.

The above sample check revealed that all invoices were approved for payment and that separation of duties exists during the ordering/invoice payment process. Coding slips mentioned above provide this evidence.

All payments are approved by full council before any payment is released by cheque. Direct Debit and Standing Order payments are reported to the council for information.

- Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements

VAT is appropriately accounted for by council staff. VAT information is produced by the financial software system and recoveries are made on a quarterly basis from the HMRC.

- Where debit/credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place.

Standing Orders say that any debit card used will have a single transaction maximum value of £500 unless authorised by Council or Finance Committee in writing before any order is placed (Financial Regulation 6.16). No total monthly transaction limits are determined.

The above £500 limit has been breached on a few occasions. This was reported retrospectively to council on 6 July and they agreed the increased limit for the use of the credit card - see minute number HPC23/24/057C.

A debit card is in use in the council offices. Financial Regulation 6.17 restricts its use to the Clerk, Deputy Clerk/RFO and service area managers. The card is automatically paid, in full at the end of each month.

The cards are securely stored by the Clerk and Deputy Clerk/Finance Officer.

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

- Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc.

JPAG Governance and Accountability defines risk as follows.

“Risk is an uncertain event or condition that, if it occurs, will have an effect on the achievement of an authority’s objectives. Risk management is the process whereby authorities methodically address the risks associated with what they do and the services which they provide. The focus of risk management is to identify what can go wrong and take proportionate steps to avoid this or successfully manage the consequences. Good risk management allows stakeholders to have increased confidence in the authority’s corporate governance arrangements and its ability to deliver its priorities.

Risk management is not just about financial management; it is about protecting the achievement of objectives set by the authority to deliver high quality public services. The failure to manage risks effectively can be expensive in terms of litigation and reputation, and can impact on the ability to achieve desired outcomes. The authority generally and members individually are responsible for risk management.

Risk management is an ongoing activity that comprises four elements: identifying risks; assessing risks; addressing risks; and reviewing and reporting.

Identifying risks

In order to manage risk, an authority needs to know what risks it faces. Identifying risks is therefore the first step in the risk management process.

It is not possible to present a suggested list of the specific risks which authorities face as the range, nature, complexity and scale of the business of authorities vary. Similarly, the priorities and service delivery objectives of one authority will differ from those of others. For this reason each authority should identify, for itself, the key risks to achieving successfully its priorities and service objectives. However, there are some typical categories of risks that might help in the process of risk identification: financial – loss of money; security – fraud, theft, embezzlement; property – damage to property; legal – breaking the law or being sued; IT – failure of IT systems or misuse; and reputational – actions taken could harm the authority's public reputation.

Assessing risks

Once the authority has identified its key risks, the next step is to assess the potential consequences of a risk occurring (impact) and consider how likely this is (likelihood).

The assessment of potential impact and likelihood need not be any more complex than assigning a simple numerical score, say 1 – 3, and multiplying the two scores to arrive at a risk assessment for each risk of high, medium or low. The risk assessment enables the authority to decide which risks it should pay most attention to when considering what measures to take to manage them”.

Authorities could use a simple risk assessment matrix as follows:

Likelihood	Highly likely (3)	Medium (3)	High (6)	High (9)
	Possible (2)	Low (2)	Medium (4)	High (6)
	Unlikely (1)	Low (1)	Low (2)	Medium (3)

		Negligible (1)	Moderate (2)	Severe (3)
		Impact		

Horden Parish Council Financial regulation 15 (Insurance) requires Service Area Managers to promptly report any new risks properties or vehicles which require to be insured or any alterations affecting the councils existing insurance to the councils RFO.

The council has an appropriate risk register in place to identify and assess the adequacy of its risk related activities. The risk registers cover both Financial and Strategic risks and uses a matrix similar to that recommended above by JPAG. This is considered on an annual basis.

The Risk Register identifies different classes of risk for example reputational, strategic, health and safety, financial and environmental risks. It also identifies who has responsibility for the risk and what could possibly trigger the risk.

The report gives each risk a rating depending on the likelihood of the risk occurring and the impact the risk will have if it happens. These range from insignificant to Critical in Horden Parish Councils matrix.

- Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity guarantee., employees (including councillors) liability, business interruption and cyber security cover.

The Insurance schedule was examined and discussed with the Clerk to the council. It would appear that adequate insurance arrangements are in place to deal with any insurable risks arising from council activities.

Discussions with the clerk revealed that the council has been insuring with a company for a number of years and that for the next renewal it would be appropriate to test the water with other companies to ensure that the premium remains competitive or whether a better deal can be reached for the same insurance cover.

- Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation.

Play area equipment is inspected on a weekly basis by qualified parish council staff. Written reports are maintained to be provided as evidence for insurance purposes. These are kept for 20 years.

An annual ROSPA check of all playground equipment is also made by qualified inspectors. The report produced identifies any risks and categorises them as low, medium or high. The information is transferred into a

spreadsheet and appropriate action is taken to remedy any problems. This involves the identification of how the problem can be resolved, the severity of the problem and who is responsible for ensuring the appropriate action is taken.

Open spaces and sports pitches are inspected on a weekly basis by trained staff, again, written reports are provided as evidence for insurance purposes.

A recent Tree Survey has been commissioned by the council with contractors employed to carry out inspections and remedial works in the Welfare Park.

The council's tree survey will be undertaken later in the year for the council owned trees. The council does not have a tree policy.

- Review the effectiveness of internal control carried out by the authority.

The council undertakes an annual review of the effectiveness of internal control in accordance with Regulation 6 of the Accounts and Audit Regulations 2015.

The latest Effective Internal Control report for 2023/24 was considered by council in agenda item 12 of the meeting held on the 7 March 2024.

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

- Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable.

For the 2024/25 budget setting process the council was requested to hold a Budget Workshop on the 21 December 2023 to discuss the draft budget proposals.

On 11 January 2024 Horden Parish Council considered the setting of the 2024/25 Fees (item 10 (a)) and the 2024/25 Draft Budget (item 10 (b)).

The resolution reached with regard to the budget was to approve the budget of gross expenditure of £1,030,567; income of £384,684 resulting in a net expenditure and precept of £645,883 which represents an increase to Band D of 2% and precept request of 2%.

As a result of this the council submitted a 2024/25 Precept request of £645,883 to Durham County Council. This was approved by Durham County Council at their Budget and Council Tax Setting meeting held on 28 February

2024.

The first instalment of the precept request (£322,941.50) was received on 4 April 2024. This half of the total precept request shown above. The second instalment will be paid in October 2024.

An additional payment of £48,190.50 was received on 4 April 2024 in respect of Localisation of Council Tax Support Grant.

The 2022/23 Budget is shown online and the 2023/24 and 2024/25 budget information needs to be shown online.

- Ensure that current year budget reports are prepared and submitted to Authority/Committees periodically during the year with appropriate commentary on any significant variances.

For 2023/24 Budgetary Control documents were prepared by the Deputy Clerk and Financial officer and Clerk and reported to full council on a monthly basis.

This report provides explanations of actual/budget variances for members information and comment if required. This information ensures that appropriate action can be taken to address any under/overspends as the year progresses.

A predicted outturn report is produced as part of the budget setting process.

- Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances.

As reported above budget performance is monitored monthly through reports submitted to council. A variance report is produced as part of the end of year AGAR process and reported to the council and ultimately Mazars the councils external auditors.

- Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process.

The 8 April trial balance revealed specific earmarked reserves for

*South Terrace Boundary Wall £61,250
Funded projects £16,600
Play equipment £78,126
Cemetery capital £68,318
Property repairs £39,616
Sunderland Road £262
Equipment replacement £6*

General reserves of £288,214 were reflected in the trial balance dated 8 April 2024.

- Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the public record of precepted amounts.

The 2023/24 precept request agreed by Horden Parish Council on 25 January 2023 was £631,309. The same precept figure is reflected in Durham County Councils Budget and Council Tax setting report dated 22 February 2023.

The precept was received in two separate amounts during the year.

Similarly for the 2024/25 financial year Horden Parish Council approved and submitted a precept request of £645,883. This was approved by Durham County Council at their Budget and Council Tax Setting meeting held on 28 February 2024.

As mentioned above this will be paid in two instalments. The first instalment of the 2024/25 precept (£322,941.50) was received in early April.

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

- Review "Aged debtor" listings to ensure appropriate follow up action is in place

Income from council activities is controlled by the Deputy Clerk/Finance Officer and administrative staff. Debtors are controlled within a 30 day payment request. Any aged debtors are subject to follow up action.

The council does have a Late Payments and Bad Debts Policy in place which is undated and could do with some examination and possible adjustments.

I have evidenced the follow up procedures for an organisation who had not met the payment conditions of their licence.

- Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.

The council has two allotment sites. Part of the Station Road allotment site is leased on an annual charge of £1,435 per annum. This is levied by a company called JJ Bell. The land for the second site on Third Street is owned by Horden Parish Council.

The Station Road allotment site is run by an Allotment Association who is

responsible for all of the administrative arrangements for the site including the issue of tenancy agreements and recharging allotment holders the appropriate association rental charges etc. The council leases the land to the Allotment Association and recharges them at an annual fee of £2,300.

The Third Street Allotment site is licenced to a community group for a peppercorn rent of £35 per annum.

- Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates)

Burial fees and charges are reviewed and approved by council on an annual basis. The 2023/24 cemetery fees were approved by council in agenda item no 7 of the 1 December 2022 meeting and became effective on 1 April 2023. Minute number 22/23/196 refers to this approval. The rates for installing a bench were subsequently revised during the year due to the company providing the benches raising their prices during the year.

It was noted that the 2024/25 Cemetery fees agreed had increased by 10% for residents and by 30% for non residents of the parish.

The council has introduced a Rules and Regulations Management and Cemetery Guidance policy which was last reviewed in 2022.

Burial fee information is provided to council on a monthly basis giving members details of the charges levied (Ashes, Purchase of plots, headstones etc) details of the plot number, whether the purchaser is a resident or not and the amount charged.

Purchase orders are not raised for burial fees.

A digitised burial register has been introduced recently and is in the process of being populated with historical/existing records. A manual system of recording continues to be produced as a back up if digital records fail. The digital records held will also enable any lost hard copy records to be recreated.

Whenever a grant of burial is issued the appropriate paperwork is prepared using the digitised system. The grant is only issued once independent checks have been made which involve the clerk and other council staff. The Clerk's signature is required before any paperwork is issued or any invoices raised.

Usually the undertaker is aware of the costs involved with the purchase of an exclusive right of burial and the interment fees following purchase of the exclusive right of burial. These fees are paid to the council and need to be received by council before any burial is allowed.

Similarly for other charges such as headstones etc the Stonemason is aware

of the charges involved. The stonemason will include the costs of, for example, a headstone within their overall charge to the client and will then transfer the council's fee to the council.

Fees are received in a number of ways e.g. BACS, cheque or cash and are accounted for accordingly on receipt. The fees charged for weeks ending 19 November 2023 and 17 March 2024 were checked to the 2023/24 approved cemetery fees and were found to be correctly charged.

Details of the payments for week ending 19 November were also checked to the cash book and bank statements for evidence of receipt of the monies due.

A sample check of Grant of rights of burial were selected for inspection including resident and non resident burials. Appropriate charges were levied in accordance with the councils approved Fees and Charges. A copy of the Exclusive Right of burial is issued to the purchaser and a hard copy is retained in the council's records.

Advance purchases of an exclusive right of burial are available but only to residents of the parish.

- **Hall hire:** ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised.

Within the Social Welfare Centre the council has a number of rooms available for hire.

The first floor of the Social Welfare Centre is leased to Durham County Council under a licensing arrangement. Durham Deafened Support have a lease/licence for two rooms on the ground floor.

There are two other rooms which are available for hire, namely the Mary Clark and Elizabeth Wood Rooms. The council determines the charges to be levied for the hire of these rooms using an hourly rate (Corporate or Community) charge or similarly a day rate charge (Corporate or Community). Other incidental costs are also recharged such as projector and screen costs, tea/coffee

A Room booking system is in operation and personal and community/corporate hire requests are examined to see if room hire is available on the dates required. Once a booking is made it is entered into the manual booking system to guarantee the hire of the room.

A monthly assessment is made of the rooms booked to see who has booked the room and who is entitled to free use of the premises (e.g. Girl guides) or whether a charge is to be levied. Room booking charges are determined by council once a year for the forthcoming year starting 1 April of each year.

If a charge is to be levied an invoice is raised as appropriate. A sample of invoices were checked for different organisations hiring the rooms e.g.

CISWO, Durham County Council, Newcastle University. All invoices examined reflected the appropriate charges approved by the council and had been paid appropriately.

Some community groups are able to access use of these rooms free of charge.

- Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time.

The council has licences in place. These are reviewed in a timely manner.

The licence with the County Council for the first floor is due for renewal on 30 April 2024 and is currently being reviewed to achieve a more favourable outcome for the parish council. This licence is payable on a monthly basis with electronic payments received from the County Council.

Durham Deafened Support (DDS) hire rooms through a licence which is payable on a monthly basis. Monthly payments have been evidenced. DDS also has use of other rooms such as the Elizabeth Wood room as part of the licence. This is subject to prior booking.

Monthly payments are received for the two licences mentioned above.

- Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income.

No other income streams exist.

- Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked.

The council's half yearly precept and grant payments are due from Durham County Council in April and October each year. A register is not maintained but the amount is immediately recognisable in the bank statements. The precept is usually transferred to the CCLA account to generate interest. This is done to ensure cash flow is maintained and for treasury management purposes.

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

- A number of authorities are now running down and closing their petty cash accounts and using debit/credit cards for ad hoc purchases.

Horden Parish Council operates a Debit Card. There is one account created for this system. Two cards are held using the same account. One card is securely retained by the clerk and the other by the deputy clerk. This provides some certainty of use if one or the other card holder is not available.

A debit card policy and procedure is in place to provide control over this type of purchase.

The council's Financial regulations indicate that any debit card issued for use will be specifically restricted to the Clerk and RFO and will also be restricted to a single transaction maximum of £500 unless authorised by the council or finance committee in writing before any order is placed.

Expenditure is incurred as required and numbered and logged sequentially in the Debit Card Transaction file.

Appropriate documentation is held for each of the debit card transactions examined for the period 3 April 2023 to 26 March 2024.

The Debit card transaction appears monthly on the bank statement. Payment of the debit card balance is immediate and is paid monthly. A reconciliation is carried out between the bank statement and the debit card transaction file.

Once identified the amounts are reported to full council for information (as they have already been paid) and approval by council. Transactions have been identified as being over the limit please refer back to previous comments. Once approved by council the payments are recorded in the accounts net with any relevant VAT accounted for the invoices. This enables the VAT to be recovered from HMRC.

Invoices inspected as part of this process were followed through to the accounting system to ensure the ledger is up to date.

With regard to petty cash, JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

- Review the systems in place for controlling any petty cash and also cash floats (used for bar, catering, etc)

The council has one Petty Cash account in operation. This does not have a monthly operational amount to adhere to e.g. £300. Expenditure is incurred as required and normally and periodically, once the balance drops, a further £200 is added to the petty cash account. Examples of this were noted in the petty cash book. The last "top up" of £200 was made on 17 November 2024.

On 3 April 2024 the Petty cash account was examined. There was a cash balance held in the petty cash tin of £83.73. This amount was shown as the petty cash balance in the petty cash book.

However there is a financial maximum of £400 reflected in the financial

regulations.

The petty cash tin is held securely in the office safe with the office administrator holding the safe keys. To provide independence, further security and separation of duties, the petty cash tin key is retained securely by the Deputy Clerk who controls the security of this key only making it available on request.

Expenditure items incurred were examined for the period 28 November 2023 to 23 January 2024 (the last time petty cash was used). All expenditure was reconciled to an appropriate receipt and a petty cash voucher created for the council's records.

All petty cash expenditure is now reported to council for approval and following approval the requisite financial transaction is made in the accounting system.

There are no cash floats for bar and catering purposes.

- Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held.

Petty cash transactions were inspected during an internal audit on 3 April 2024. The inspection revealed that all petty cash payments were supported by appropriate documentation.

- Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held.

As reported above, details of the petty cash balance are reported to the council for information and approval. The latest report submitted to council on 7 March 2024 showed the £83.73 balance referred to above. Members approved the report. There is a £10 float balance held by the council this is accounted for via the council's trial balance.

- Ensure that VAT is identified wherever incurred and appropriate

Examination of a sample of documents revealed that petty cash purchases had VAT appropriately accounted for.

- Physically check the petty cash and other cash floats held.

See above, a physical inspection of the petty cash balance and transactions was carried out on 3 April 2024. Everything was balanced and appropriate records have been kept for the year.

A float of £10 is held for staff to deal with any purchases made at reception. Income from the sale of dog bags is recorded on a list of sales. The float was checked on 8 April and was found to be correct. There was currently £59.50 to bank at the end of month and a £10 float available on 8 April.

- Where bar or catering facilities are in place, ensure that appropriate cashing-up

procedures are in place reconciling the physical cash takings to the till "Z" total readings.

Horden Parish Council does not operate any bar or catering facilities.

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

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. JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

- Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract.

There are currently thirteen staff paid on the week 52 payroll. A check of personal files for these current members of staff identified that not all contained details of a signed formal contract of employment.

Recommendation

The personal files history should be examined and where appropriate copies of formal contracts and any subsequent confirmatory letters should be added to the record. Appropriate records need to be obtained for any future council employees.

- Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours

The council currently pays its staff on a weekly basis however I understand that consideration is being given to the creation of a monthly based payroll system for all staff. This will of course need a consultation with and the agreement of staff and unions to proceed. I would encourage the switch to monthly payroll payments as it would lead to finance staff being able to dedicate more of their time to other financial issues. This is not a recommendation and a final decision of the council is required.

Weekly paid staff complete a timesheet each week which is countersigned by their respective manager for accuracy, the Deputy Clerk authorises payment and details are the input for payment by the payroll administrator.

Sample check taken reveals that all employees sampled were receiving the correct rate of salary. The Personnel Committee approved the 2023/24 NJC increase in salary of £1,925 per annum for full time staff or £1 per hour for all pro rata staff. Revised NJC rates of pay and arrears from 1 April 2023 were paid to all employees with effect from week 36.

- Ensure that appropriate tax codes are being applied to each employee

Appropriate tax codes, issued by HMRC were being applied to the sample of employees taken. P45 information is taken into account on new employee payroll records and P45 information is issued to employees leaving the council. P60 information produced at the year end for all employees and real time information is provided to HMRC.

- Where free or paid for software is used, ensure that it is up to date.

The council uses a system called IRIS for its payroll provision. Software is updated by the supplier to ensure correct PAYE and NI contributions are being paid. HMRC has approved the IRIS software system.

- For the test sample of employees, ensure that tax is calculated appropriately

PAYE deductions were correctly calculated using the PAYE tax codes entered into the salary system. Sample checks revealed the correct amount of tax was being deducted.

- Check the correct treatment of Pension contributions

Employee pension contributions vary according to staff salary levels and appear to be correct. Employer contributions are 19.5% of gross pay.

Employee pension contributions are deducted from gross pay so the correct PAYE deductions can be made.

Employee pension contributions for those staff in the pension scheme range between 5.5% and 6.8% depending on their respective salaries. Staff employee pension contributions were checked to relevant rates on week 52 payroll. All appeared to be correct.

- For NI, ensure that the correct deduction and employer's contributions are applied.

A sample was checked which revealed that Employees NI is calculated correctly by taking gross salary less the primary threshold of £242 per week and multiplying the result by 10%. This concurs with the HMRC requirements.

Changes to NI have been introduced for 2024/25.

The sample checked also revealed that Employers NI is calculated correctly by taking gross salary less the secondary threshold of £175 per week and multiplying the result by 13.8%. This concurs with the HMRC requirements

- Ensure that the correct employers' pension percentage contribution is being applied

The actuarial valuation employers rate of 19.5% notified by Durham County Council is applied for the employers pension contribution.

All staff in the pension scheme were checked for week 52 payroll. A 19.5% of gross pay employers contribution had been correctly calculated.

- Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.

Correct net pay paid for all thirteen sampled employee records on week 52 payroll. Appropriate monthly payments are made to respective agencies including HMRC, Durham County Council. Union deductions are a matter for individual employees and are not deducted at source from salaries.

- Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability

Members allowances of £517.93 per annum are paid once a year. The amount paid concurs with the information shown in the councils Members Allowance Scheme issued in February 2018.

The 2023/24 allowances were paid to members on 29 June. Members are automatically paid unless they notify the council that they do not wish to take up their allowance.

Three members were co-opted at the time of payment and, in accordance with legislation, were not eligible for the allowance. One other member notified the council that they did not wish to take their allowance. Payment was made to eleven councillors.

Payroll checks reveal that tax was correctly deducted from payments made with councillors receiving their net allowance on the 29 June 2023.

Chairman's allowance is paid as incurred. No physical money is provided to the chair.

Recommendation - Details of member allowance claims are shown online for 2021/22. This information needs to be updated for 2022/23 and 2023/24.

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

H Asset and investments registers were complete and accurate and properly maintained. JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

- Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historical cost price net of VAT and removing any disposed of / no longer serviceable assets

The council maintains an asset register which is shown online for 2022/23. There are no new additions or deletions shown on the asset register.

- Physically verifying the existence and condition of high value, high risk assets may be appropriate.

The council's major assets consist mainly of the Chapel of Rest at Thorpe Road Cemetery (£190,000), the cemetery lodge (£146,000) the memorial Park Works Building (£140,000) the War Memorial/Clock and the cemetery toilet block (each valued at £18,000). Allotments (£2,450) make up the other asset of £513,457 included in the £786,810 shown on the 2022/23 AGAR return.

The above are identifiable as being land and buildings assets and, as such, are self-evident.

Other assets shown include vehicles (£84,675), play equipment, (£49,236), street furniture (£31,410) furniture (£23,852) and fixtures and fittings (£19,745).

- Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement.

The Asset register does show the asset original purchase cost and also includes an estimated insurance value for the assets reflected in the list.

For example the Horden Social Welfare Centre was gifted to the council and therefore has a nominal purchase price of £1 whilst the insurance value shown is £2,720,667.44.

- Additions and disposal records should allow tracking from the prior year to the current.

This, if any, will be reflected in the asset register document.

- Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals

The prior year asset figure (2022/23) AGAR Section 2 line 9 figure is shown as £786,810 The 2023/24 asset value figure is now £786,503. The variance of £307 is negligible and not material.

- Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority Fixed asset investments.

It would appear, from an explanation provided, that not all asset register entries are readily identifiable in the Insurance Schedule and at the replacement cost reflected in the asset register.

- Ensure that all long-term investments (i.e. those for more than 12 month terms)

are covered by the "Investment Strategy" and reported as Assets in the AGAR at section 2, line 9. Borrowing and Lending:

The council has no Long term investments

- Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired.

The council only has on loan approval in operation. This is a loan of £500,000 over a 28 year period taken out in December 2016 for the extension to the cemetery. Appropriate approval was granted from the DMO for this loan to proceed with the Public Works Loan Board.

- Ensure that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt.

It is assumed that the value of the loan was correctly accounted for in 2016. The current outstanding value is correct at 31 March 2023 with £423,537.84 still outstanding. The PWLB produces an annual outstanding balance reconciliation at the end of each year. As at 6 April 2023 this was the same figure as that reflected in the council's accounts.

This has now reduced to £397,465.62 as a result of the 2023/24 repayments. This balance figure is now shown in the 2023/24 AGAR return - section 2, Line 10. The PWLB has produced a further outstanding balance notification verifying the outstanding balance at 31 March 2024.

- Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5.

Appropriate principal and interest payment figures (£26,072) for 2021/22 and 2022/23 are shown on the 2022/23 AGAR at section 2 Line 5. These figures also apply to the 2023/24 loan repayments shown in section 2, line 5 of the 2023/24 AGAR .

£13,036.11 was paid on 02 June 2023 and £13,036.11 paid on 04 December 2023 in line with expected loan repayment schedule. A total payment of £26,072 is therefore shown at section 2 line 5.

These deductions are in line with the schedule of repayments provided by the PWLB.

- Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified via the DMO website)

Appropriate figures of the outstanding loan amounts are reflected in Section 2 line 10 of the 2023/24 AGAR (£397,466).

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

I Periodic bank account reconciliations were properly carried out during the year. JPAG Governance and Accountability guidance shows no recommendations to be assessed as part of this assertion.

Monthly bank reconciliations are prepared by the Deputy Clerk/finance officer to ensure the integrity of nominal ledger information to the independently produced bank account information.

Monthly bank reconciliation information is produced and submitted to the full council for approval.

The production of these documents gives the council the reassurance that whatever is reflected in the cash book has been appropriately dealt with and is reflected in the council's bank account.

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

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.

JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

Whilst IA's are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at section 2 of the AGAR reflects the detail in the accounting records maintained for the financial year. Consequently, IAs should

- Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein

In accordance with JPG Governance and Accountability Guidance the council prepares its accounting statements on an income and expenditure basis including accruals at year end to reflect actual costs incurred for the year end.

- Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end

Appropriate accruals are made by the Finance Manager and clerk at the year end.

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

K If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly determined itself exempt. If the Authority had a limited assurance review of its 2022/23 AGAR tick “not covered”. JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

IA's should ensure that, all relevant criteria are met (receipts and payments each totalled less than £25,000)

- the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline
- that it has been published, together with all required information on the Authority's website and noticeboard

This exemption is only available to smaller councils that have an annual gross income or expenditure of less than £25,000 per annum. Therefore, Section K does not apply to Horden Parish Council as it is not able to certify itself as exempt from a limited audit review. I have therefore ticked “not covered” for this section.

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. JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

This test applies only to those councils covered by the £25,000 External Audit exemption IAs should review the Authority's website ensuring that all required documentation is published in accordance with the Transparency Code.

However, local councils with a gross annual income or expenditure exceeding £200,000 are subject to the Local Government Transparency Code 2015. Section 2 of this document requires the following information to be published on a council website.

On a quarterly basis

- Details of any expenditure exceeding £500.

At the time of inspection (April 2024) details of expenditure over £500 are shown online for three quarterly periods up to the end of December 2023.

- Government Procurement Card transactions.

This is not applicable to Horden Parish Council.

- Procurement information exceeding £5,000.
*There is evidence of the 2021/22 expenditure exceeding £5,000 shown online. **An updated version of this needs to be provided for 2022/23***

and 2023/24.

On an annual basis

- Local Authority land -

*Details of land and property owned by Horden Parish Council are reflected in its 2022/23 assets listing shown online. **An updated version needs to be published online.***

- Social Housing assets -

This is not applicable to Horden Parish Council.

- Grants to voluntary, community and social enterprise organisations -

The council has produced a Donations Policy and request form which is available for inspection online. A sum of money is made available for distribution each year.

Details of grants made to organisations are recorded in the council's minutes and a separate document (see above) is also produced for public inspection. This information is made available as part of the council's Transparency information.

The latest details of any grants and donations shown online is for the 2021/22 financial year, updated information is required.

Recommendation The grant and donation information needs to be updated to show any grants and donations for 2022/23 and 2023/24.

- Organisation chart

*The latest staff establishment chart shown online is dated May 2021. **An updated version needs to be produced and shown online.***

- Trade union facility time - This is not applicable to Horden Parish Council.

- Parking accounts - This is not applicable to Horden Parish Council.

- Parking spaces -

There are no controlled parking spaces. However, free parking spaces are solely for users of the following facilities.

*Horden Social Welfare Centre 40 marked spaces are provided
Sunderland Road Playing Field has 10 unmarked spaces and
Thorpe Road Cemetery has around 20 unmarked spaces.*

- Senior salaries

The council does not have any employees receiving over £58,200 per year.

- Constitution -

The councils Standing Orders (May 2022) and Financial Regulations (22/23) are shown online. I have noted that these documents were reported to members at the Annual Meeting of the Council held on 6 May 2023.

- Pay multiples - nothing to report on this topic
- Fraud- nothing to report on this topic.

Details to be published only once

- Waste Contracts - *This is not applicable to Horden Parish Council.*

The Code then goes on to say that it recommends more information should be published than is shown above, for example:-

- Expenditure data exceeding £250 and not £500 as reflected above
- Procurement over £500 and not £5,000 as reflected above - see above
- Local authority land - see above
- Parking spaces - see above
- Organisation chart employees exceeding £50,000, salaries band for each employee. - see above
- Grants - see above
- Fraud - see above

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

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 2023/24 AGAR period, were public rights in relation to the 2022/23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set.) JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

IAS should acquire/examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory thirty working day period when the Authority's records are available for public inspection. IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR

Following full council approval on the 01 June 2023, the Notice of the Exercise of Public Rights for the 2022/23 accounts was published online on 6 June

2023. Approval was granted on the dates set for inspection (7 June 2023 to 18 July 2023) at the full council meeting held on 01 June 2023.

The dates set include the first two weeks of July and cover the thirty day working period required under the Local Audit and Accountability Act 2014 and the Accounts and Audit (England) Regulations 2015 (SI 234.

The dates set by the council are recorded in minute HPC 23/24/044 in the council's records.

Should the notice not have been published on the day after the meeting approved the AGAR return?

Horden Parish Council has complied with the publication requirements for the 2022/23 AGAR and I am therefore of the opinion that this assertion has been complied with and have certified it accordingly.

N The Authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes) JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

IAs should ensure that the statutory disclosure/publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.

Under the Accounts and Audit Regulations authorities must publish the following information on the authorities website/web pages:-

Before 1 July 2023 authorities must publish

- **Notice of the Period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited.**

This was achieved on 06 June 2023. See also section M above.

- **Section 1: The Annual Governance Statement 2022/23 approved and signed, page 4.**

This was achieved by the Full Council approval of Section 1 on 1 June 2023 and the signed Section 1 of the AGAR being added online on 6 June 2023.

- **Section 2 Accounting Statements 2022/23 - approved and signed page 5.**

This was achieved by the Full Council approval of Section 2 on 1 June 2023 and the signed Section 2 of the AGAR being added on line on 6 June 2023.

Not later than 30 September 2023 Authorities must publish

- **Notice of Conclusion of Audit**

This notice was posted online on 16 August 2023 and was then considered at agenda item 14 and approved at the Full Council Meeting held on 7 September 2023.

- **Section three External Auditor Report and Certificate**

This notice was also posted on 16 August 2023 and considered and approved at the Full Council Meeting held on 7 September 2023.

- **Sections 1 & 2 of AGAR including any amendments as a result of the limited assurance review**

These sections (unamended) were published online on 16 August and considered and approved at the Full Council Meeting held on 7 September 2023.

- **It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report (page 3).**

The Annual Internal Audit Report, page three of the AGAR return is shown online but if a separate Internal Audit report is produced this could be shown online too.

I am of the opinion that Horden Parish Council has met this criteria and can therefore certify the Internal Audit Report (page 3) accordingly.

O (For Local Councils only) Trust Funds (including charitable) - The council met its responsibilities as a trustee. JPAG Governance and Accountability guidance recommends the following to be assessed as part of this assertion.

- Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements.

The council is a sole managing trustee of a charitable body called the Horden Recreation Ground Welfare Trust Charity number 520826.

On 8 April 2024 the Charities Commissions website indicated that the Charity reporting was overdue by 68 days.

No income and expenditure figures are lodged with the Charities Commission for years ending 31 March 2023 and the current years figures 2023/24 should be submitted when required.

Reference to the above missing information was rectified by the clerk on 11 April.

- that the council is the sole trustee on the Charity Commission register.

I have checked the Charity Commission register and Horden Parish Council is shown as the sole trustee. No other trusteeships are registered for this charity.

- that the council is acting in accordance with the Trust deed.

"1 The object of the charity is, in the interests of social welfare, to improve the conditions of life for the inhabitants of the area of benefit without distinction of political, religious or other opinions by the provision and maintenance of a recreation ground.

2 The land identified in the schedule to this scheme must be retained by the trustee for use for the object of the charity."

In addition to the above charity objects, charity Trustees must not

- ☐ *receive any benefit in money or in kind from the Charity or*
- ☐ *Have any financial interest in the supply of goods or services to the charity.*
- ☐ *Acquire or hold any interest in property of the charity (except in order to hold it as a trustee of the charity.*

The above information is reflected in the sighted original Trust Deed dated 5 November 1998.

In my opinion the recreation ground provided is used to meet its objectives for recreational use. The land in question is currently used by football and cricket teams as well as providing sculptures, parkland and play area provision for the benefit of Horden inhabitants.

Trustees are asked to declare any interest in agenda items at each meeting.

- that the Charity meetings and accounts recorded separately from those of the council.

All financial activity for the Charity is recorded in a separate accounting software financial system called Alpha. The Charity has its own bank

account, cheque book, purchase order system (HRG numbers) paying in book and receipt book.

Expenditure and income amounts are reported to each meeting for approval by the Trustees. The Trust's monthly bank balance is also reported to Trustees at every meeting. Regular (monthly) bank reconciliations are undertaken between bank statements and the Alpha computer system.

I have examined a range of trust income and expenditure transactions for the period 1 April 2023 to 31 March 2024 and can certify that they are all trust related, appropriately coded and financially accounted for within the trusts accounts. Some trust payments are made from a separate cheque book/bank account located in the council offices.

Related to the above I have also examined a sample of BACS and Direct Debit payments relating to the charity.

Income related receipts were traced from the receipt book to the paying in book and then to the bank account.

The 2023/24 parish council grant to the Charity was shown as £136,557 in the predicted outturn report. £50,000 contribution in the accounts as of July 2023.

A separate asset register is in place for the Charity

The council produces separate monthly agendas for Charitable Trust meetings. These monthly meetings are held independently of and immediately following parish council meetings.

Horden Parish Council is involved in the Horden Recreation Ground Welfare Trust Charity and I have considered the above requirements and provided my findings to these requirements above.

A separate report has also been issued on this area of work.

4.0 Audit Recommendations

Assertion B	Recommendation: The councils Standing Orders should be adjusted to reflect the information shown above with regard to purchases of up to £25,000.
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	Recommendation: The Council may wish to reconsider the financial boundaries of its Financial Regulations in relation to quotations, estimates and tender purchases.
Assertion E	Recommendation: <i>The council does have a Late Payments and Bad Debts Policy in place which is undated and could do with some examination and possible adjustments.</i>
Assertion G	<p>Recommendation: <i>The personal files history should be examined and where appropriate copies of formal contracts and any subsequent confirmatory letters should be added to the record. Appropriate records need to be obtained for any future council employees.</i></p> <p>Recommendation: <i>Details of member allowance claims are shown online for 2021/22. This information needs to be updated for 2022/23 and 2023/24.</i></p>
Assertion L	<p>Recommendation: <i>Procurement information exceeding £5,000. There is evidence of the 2021/22 expenditure exceeding £5,000 shown online. An updated version of this needs to be provided for 2022/23 and 2023/24.</i></p> <p>Recommendation: <i>Details of land and property owned by Horden Parish Council are reflected in its 2022/23 assets listing shown online. An updated version needs to be published online.</i></p> <p>Recommendation: <i>The grant and donation information needs to be updated to show any grants and donations for 2022/23 and 2023/24.</i></p> <p>Recommendation: <i>The latest staff establishment chart shown online is dated May 2021. An updated version needs to be produced and shown online.</i></p>

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

EN Horden Parish Council ITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		
	Yes	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>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

<https://horden-pc.gov.uk/> PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

EN Horden Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	543,404	565,425	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	523,651	631,309	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	270,026	272,643	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	400,759	374,246	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	26,072	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	344,825	239,145	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	565,425	829,914	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	578,210	843,775	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	786,810	786,504	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	423,538	409,479	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)	✓			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 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

30/05/2024

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

HORDEN PARISH COUNCIL 2023/24

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Working details for ANNUAL RETURN - Year ended 31 March 2024

		<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
1		417,829	288,214			310		GENERAL RESERVE
1		10,000	61,250			320		EMR SOUTH TER. BOUNDARY WALL
1		17,568	16,601			321		EMR FUNDED PROJECTS
1		19,200	78,126			322		EMR PLAY EQUIPMENT
1		25,395	68,319			323		EMR CEMETERY CAPITAL
1		33,441	39,616			326		EMR PROPERTY REPAIRS
1		262	262			327		EMR SUNDERLAND ROAD
1		6,678	6			331		EMR EQUIPMENT REPLACEMENT
1		3,633	3,633			332		IMPROVEMENT RES SWC
1		9,399	9,399			336		E M R ELECTIONS
1	Balances brought forward	543,404	565,425			Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.		
2		523,651	631,309	107,658	20.56	1176	101	PRECEPTS RECEIVED
2	(+) Precept or Rates and Levies	523,651	631,309	107,658	20.56	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3		907	858	-49	-5.40	1189	101	INCOME-ADMIN MISC
3		7,882	34,937	27,055	343.25	1196	101	INCOME-BANK INTEREST
3		100,250	115,982	15,732	15.69	1198	101	LCTSS GRANT
3		6,437	0	-6,437	-100.00	1199	101	INCOME-KICKSTART SCHEME
3		2,200	2,300	100	4.55	1281	102	INCOME-ALLOT RENT
3		279	842	563	201.79	1383	103	INCOME-CEM MEMORIAL PLAQUES
3		49,646	60,610	10,964	22.08	1384	103	INCOME-CEMETERY FEES
3		4,923	0	-4,923	-100.00	1387	103	INCOME-CEM INS CLAIM
3		0	10	10		1389	103	INCOME-CEM MISC
3		958	558	-400	-41.75	1390	103	INCOME-MEMORIAL BENCHES
3		1,731	1,635	-96	-5.55	1483	104	INCOME-PK GROUND FEE
3		3,360	3,528	168	5.00	1486	104	INCOME-PK SLAND RD BUNG RENT
3		0	13,688	13,688		1487	104	INCOME-PK INS CLAIMS
3		0	500	500		1489	104	INCOME-PK MISC
3		28,815	34,934	6,119	21.24	1682	106	INCOME-SWC LETTINGS
3		40	49	9	22.50	1688	106	INCOME-SWC CATERING
3		36,837	0	-36,837	-100.00	1777	107	INCOME-GP EXTERNAL FUNDING
3		0	67	67		1778	107	INCOME-GP EVENTS
3		1,290	1,442	152	11.78	1790	107	INCOME-GP DOG BAGS
3		322	286	-36	-11.18	1799	107	INCOME-POPPY WREATHS
3		3,750	417	-3,333	-88.88	1975	109	INCOME-ASSETSALE
3		20,400	0	-20,400	-100.00	11277	112	INCOME- WINTER HUB
3	(+) Total other receipts	270,026	272,643	2,617	0.97	Total income or receipts as recorded in the cashbook less the precept or		

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2024

Last Year £ This Year £ Variance £ Variance % Code Centre Code Description

rates/levies received (line 2). Include any grants received.

4		102,079	87,779	-14,300	-14.01	1101	101	AD-WAGES
4		9,674	7,742	-1,932	-19.97	1102	101	AD-EMPLOYERS NI
4		18,308	16,913	-1,395	-7.62	1103	101	AD-EMPLOYERS PENSION
4		73,749	68,497	-5,252	-7.12	1301	103	CEM-WAGES
4		6,303	5,947	-356	-5.65	1302	103	CEM-EMPLOYERS NI
4		13,004	13,418	414	3.18	1303	103	CEM-EMPLOYERS PENS
4		108,510	110,852	2,342	2.16	1401	104	PK-WAGES
4		8,857	7,910	-947	-10.69	1402	104	PK-EMPLOYERS NI
4		19,138	18,044	-1,094	-5.72	1403	104	PK-EMPLOYERS PENSION
4		30,457	30,483	26	0.09	1601	106	SWC-WAGES
4		1,919	2,046	127	6.62	1602	106	SWC-EMPLOYERS NI
4		4,161	4,616	455	10.93	1603	106	SWC EMPLOYERS PENSION

4	(-) Staff costs	396,159	374,246	-21,913	-5.53	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.		
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5		26,072	26,072	0	0.00	1363	103	CEM- LOAN REPAYMENT
5	(-) Loan interest/capital repayments	26,072	26,072	0	0.00	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).		

6		30	0	-30	-100.00	1108	101	AD-STAFF TRAINING
6		1,800	1,800	0	0.00	1110	101	AD-ROOM FEES
6		0	30	30		1120	101	AD-MISCELLANEOUS
6		1,394	1,255	-139	-9.97	1121	101	AD-TELEPHONE/FAX
6		194	260	66	34.02	1122	101	AD-POSTAGE
6		268	335	67	25.00	1123	101	AD-STATIONERY
6		14,283	10,885	-3,398	-23.79	1125	101	AD-INSURANCE
6		1,118	1,220	102	9.12	1126	101	AD-PHOTOCOPIER
6		985	0	-985	-100.00	1137	101	AD-PLANT & EQUIPMENT
6		1,078	622	-456	-42.30	1151	101	AD-BANK CHARGES
6		0	4,902	4,902		1152	101	AD-IT FEES
6		2,634	30	-2,604	-98.86	1159	101	AD-PROFESSIONAL FEES
6		1,435	1,435	0	0.00	1213	102	AL-RENTS
6		35	39	4	11.43	1220	102	AL-MISCELLANEOUS
6		2,665	5,158	2,493	93.55	1304	103	CEM-COUNCIL TAX
6		243	255	12	4.94	1307	103	CEM-CLOTHING
6		1,447	1,519	72	4.98	1311	103	CEM-RATES
6		2,205	-342	-2,547	-115.51	1312	103	CEM-WATER
6		972	841	-131	-13.48	1314	103	CEM-ELECTRICITY
6		93	89	-4	-4.30	1316	103	CEM-CLEANING
6		0	796	796		1320	103	CEM-MISCELLANEOUS
6		294	336	42	14.29	1321	103	CEM-TELEPHONE/FAX

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2024

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6	279	99	-180	-64.52	1336	103	CEM-BUILDINGS
6	0	402	402		1337	103	CEM-PLANT & EQUIP
6	224	230	6	2.68	1338	103	CEM-TOOLS
6	983	1,272	289	29.40	1339	103	CEM-EQUIP REPAIRS
6	3,125	2,229	-896	-28.67	1340	103	CEM-GROUNDS MAINTNCE
6	1,856	1,758	-98	-5.28	1342	103	CEM-EQUIPMENT FUEL
6	3,661	2,323	-1,338	-36.55	1343	103	CEM-VEHICLE MAINTNCE
6	1,219	466	-753	-61.77	1344	103	CEM-VEHICLE FUEL
6	303	535	232	76.57	1345	103	CEM-VEHICLE TAX/INS
6	859	940	81	9.43	1346	103	CEM-HORTICULTURE
6	16	28	12	75.00	1347	103	CEM-HEALTH & SAFETY
6	225	640	415	184.44	1349	103	CEM - PLAQUES
6	563	0	-563	-100.00	1359	103	CEM-PROFESSIONAL FEE
6	57,737	20,371	-37,366	-64.72	1361	103	CEM-MAJOR SCHEMES
6	1,693	1,829	136	8.03	1362	103	CEM-TRADE WASTE
6	1,308	0	-1,308	-100.00	1364	103	CEM-MEMORIAL BENCHES
6	172	154	-18	-10.47	1407	104	PK-CLOTHING
6	686	720	34	4.96	1411	104	PK-RATES
6	410	410	0	0.00	1413	104	PK-RENTS
6	2,125	1,689	-436	-20.52	1414	104	PK-ELECTRICITY
6	48	63	15	31.25	1416	104	PK-CLEANING
6	0	11,058	11,058		1420	104	PK-MISCELLANEOUS
6	294	336	42	14.29	1421	104	PK-TELEPHONE/FAX
6	1,199	2,594	1,395	116.35	1436	104	PK-BUILDINGS
6	0	305	305		1437	104	PK-PLANT & EQUIPMENT
6	9	0	-9	-100.00	1438	104	PK-TOOLS
6	0	416	416		1439	104	PK-EQUIP REPAIRS
6	1,373	1,709	336	24.47	1440	104	PK-GROUNDS MAINT
6	0	484	484		1442	104	PK-EQUIPMENT FUEL
6	1,263	1,376	113	8.95	1446	104	PK-HORTICULTURE
6	298	197	-101	-33.89	1447	104	PK-HEALTH & SAFETY
6	1,074	0	-1,074	-100.00	1448	104	PK-PLAY EQUIPMENT
6	436	356	-80	-18.35	1459	104	PK-PROFESSIONAL FEES
6	2,150	0	-2,150	-100.00	1461	104	PK-MAJOR SCHEMES
6	1,605	1,719	114	7.10	1604	106	SWC-COUNCIL TAX
6	50	29	-21	-42.00	1607	106	SWC-CLOTHING
6	7,236	7,360	124	1.71	1611	106	SWC-RATES
6	2,555	246	-2,309	-90.37	1612	106	SWC-WATER
6	6,271	4,969	-1,302	-20.76	1614	106	SWC-ELECTRICITY
6	4,628	4,068	-560	-12.10	1615	106	SWC-GAS
6	1,023	561	-462	-45.16	1616	106	SWC-CLEANING
6	4,613	4,189	-424	-9.19	1636	106	SWC-BUILDINGS
6	416	365	-51	-12.26	1637	106	SWC-PLANT & EQUIP
6	0	1	1		1638	106	SWC-TOOLS
6	80	0	-80	-100.00	1639	106	SWC-EQUIP REPAIRS
6	451	453	2	0.44	1647	106	SWC-HEALTH & SAFETY

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2024

		<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6		27	24	-3	-11.11	1649	106	SWC-CATERING
6		1,210	122	-1,088	-89.92	1659	106	SWC-PROFESSIONAL FEE
6		1,254	1,355	101	8.05	1663	106	SWC-TRADE WASTE
6		841	419	-422	-50.18	1710	107	GP-ROOM FEES
6		1,108	1,499	391	35.29	1719	107	GP-CHAIR'S ALLOWANCE
6		149	371	222	148.99	1720	107	GP-MISCELLANEOUS
6		2,717	2,778	61	2.25	1724	107	GP-SUBSCRIPTIONS
6		6,098	6,291	193	3.17	1726	107	GP-MEMBERS PARTICIPATION ALLOW
6		330	377	47	14.24	1727	107	GP-OFFICER TRAVEL & SUBS
6		2,092	1,079	-1,013	-48.42	1729	107	GP-CONF/TRAINING
6		215	150	-65	-30.23	1732	107	GP-PUBLICITY
6		12,459	9,731	-2,728	-21.90	1733	107	GP-ACTIVITIES & EVENTS
6		7,000	5,180	-1,820	-26.00	1757	107	GP-AUDIT
6		4,431	1,190	-3,241	-73.14	1759	107	GP-PROFESSIONAL FEES
6		1,500	1,564	64	4.27	1760	107	GP-DOG BAGS
6		359	369	10	2.79	1761	107	GP-POPPY WREATHS
6		12,881	14,215	1,334	10.36	1762	107	GP-FUNDED PROJECTS
6		9,371	18,950	9,579	102.22	1863	108	OTHER GRANTS
6		60,855	53,896	-6,959	-11.44	1864	108	WELFARE PARK GRANTS
6		50,442	0	-50,442	-100.00	1963	109	CP-CAPITAL PURCHASES
6		7,067	7,700	633	8.96	1964	109	MAJOR SCHEMES
6		7,358	0	-7,358	-100.00	1966	107	GP- EXTERNAL GRANT PROJECTS
6		180	180	0	0.00	11045	110	BAR LICENCES
6		11,794	2,063	-9,731	-82.51	11264	112	WINTER HUB EXPENDITURE
6	(-) All other payments	349,425	239,919	-109,506	-31.34	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	565,425	829,140			Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		31,639	39,244			201		CURRENT BANK ACCOUNT
8		37,285	285			202		90 DAY DEPOSIT A/C
8		507,664	802,581			204		CCLA PUB. SECTOR
8		1,551	1,570			205		BUSINESS SAVERS ACCOUNT
8		61	84			210		PETTY CASH
8		10	10			211		FLOAT ACCOUNT
8	Total value of cash and short term investments	578,210	843,775			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		786,810	786,886	76	0.01	Total Fixed Assets		
9	Total fixed assets plus long term investments and	786,810	786,886	76	0.01	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at		

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2024

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
assets						31 March.	
10	423,538	409,479	-14,059	-3.32			Total Borrowings
10	Total borrowings	423,538	409,479	-14,059	-3.32		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Local council name: **Horden Parish Council**

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2024

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

<p>1. Date of announcement: Monday 10th June 2024</p> <p>2. 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 2024 these documents will be available on reasonable notice on application to:</p> <p>(b) Mrs Samantha Shippen FCG, FSLCC, CMC, Clerk to the Council Social Welfare Centre, Seventh Street, Horden, Peterlee, Co Durham SR8 4LX. 0191 5180823. clerk@horden-pc.gov.uk</p> <p>commencing on (c) Tuesday 11th June 2024</p> <p>and ending on (d) Monday 22nd July 2024</p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> the opportunity to question the auditor about the accounts; and 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 Authority (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor's limited assurance review 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 review is being carried out by:</p> <p>Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk</p> <p>5. This announcement is made by (e)) <i>Samantha Shippen, Clerk to the Council</i></p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c)And</p> <p>(d)The inspection period must be 30 working days in total and commence no later than 1 July 2024.</p> <p>(e) Insert name and position of person placing the notice</p>
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Horden Parish Council
Reserves Allocation 31/3/24

Agenda Item 13e

	Balance 1/4/23	Suggested movement	Balance 1/4/24	Explanation
General Reserve	288,214 -	72,705	215,509	4 months net expenditure
EMR South Terrace Boundary Wall	61,250	50,000	111,250	build cost estimated
EMR Funded Projects	16,601	-	16,601	Artwork project RINGFENCED
EMR Play Equipment	78,126	200,000	278,126	play area repairs
EMR Cemetery Capital	68,319 -	68,319	-	Cemetery wall completed
EMR Property Repairs	39,616	80,000	119,616	
EMR Sunderland Road	262 -	262	-	combined with property repairs
EMR Equipment Replacement	6	41,000	41,006	
Improvement Reserve SWC	3,633	30,000	33,633	new boiler. Combine with property repairs?
EMR Elections	9,399	4,000	13,399	election 2025
TOTAL	565,425	263,714	829,140	

Proposed changes to face to face customer services

Have your say on proposals to change the way we offer face to face services to our residents.

Background

You can contact us in several ways to get help and information about our services including by telephone, online, self-serve, email, web chat (messaging one of our staff during office hours), chatbot (automated messages to answer common queries), social media and face to face through our Customer Access Points (CAPs).

There are currently eight CAPs across the county located in Barnard Castle, Stanley, Seaham, Spennymoor, Durham City, Crook, Chester-le-Street and Consett which support residents who are struggling to access our services online or over the phone.

At present, 90% of the enquiries we receive are made by phone, email or online. And despite opening hours being reduced at the four least used CAPs last October, demand for face-to-face customer services remains low, with only 38 per cent of available appointment slots being used since these changes were introduced.

What's being proposed

We want to ensure that the remaining 10% of our residents, who cannot access our services in any way, other than face to face, are best served by what we provide.

Our aim now, therefore, is to develop a more responsive offer which delivers customer service support to the places it is most needed. So, rather than continuing to spend unused appointment time in our current CAP locations, we are exploring opportunities to serve wider community needs by providing support across more locations in the county, benefiting you with increased choice, reduced travel requirements and a better service overall.

This does, however, require a reduction in the opening times of our current CAPs to avoid increasing our costs to deliver the service. The following new opening days are therefore proposed at our current locations:

- Barnard Castle: Wednesday
- Chester-le-Street: Monday
- Consett: Wednesday
- Crook: Wednesday
- Durham City (Clayport): Thursday
- Spennymoor: Thursday
- Seaham: Friday
- Stanley: Tuesday

How the proposals have been developed

The opening days for the existing CAPs have been suggested following a review of appointment data, along with knowledge of what is happening in the CAPs' local areas. This has helped us recommend the best opening times to match resident demand. We have also considered feedback from some residents during appointments and our consultation last year, who said their nearest CAP was further away than they would like.

Have your say

Before we develop these proposals further, we'd like to hear what you think of the proposals and how they might affect you.

- [online survey about CAPs review](https://online1.snapsurveys.com/CAP24)(<https://online1.snapsurveys.com/CAP24>)
- fill in a paper copy at one of our [Customer Access Points](https://www.durham.gov.uk/customeraccesspoints)(<https://www.durham.gov.uk/customeraccesspoints>) or [libraries](https://www.durham.gov.uk/article/1996/Find-a-library)(<https://www.durham.gov.uk/article/1996/Find-a-library>)
- attend your local [Area Action Partnerships](https://www.durham.gov.uk/AAPs)(<https://www.durham.gov.uk/AAPs>) (AAP) Board meeting - you will need to contact your AAP to register if you want to attend (see dates below)

- [Contact Consultations](https://www.durham.gov.uk/article/17372/Contact-Consultations)(https://www.durham.gov.uk/article/17372/Contact-Consultations) if you want the information and survey in a different format

The closing date for comments is 5.00pm on 28 July 2024.

Swipe to see full table

Date	Time	AAP	Location of meeting
14 May 2024	5.00pm	East Durham Rural Corridor AAP	Trimdon Grange Community Centre Salters Lane Trimdon Grange TS29 6PB
16 May 2024	6.00pm	Spennymoor AAP	Spennymoor Settlement O'Hanlan Street Spennymoor DL16 6RY
16 May 2024	5.30pm	3 Towns AAP	Crook Civic Centre North Terrace Crook DL15 9ES
20 May 2024	6.00pm	Chester-le-Street AAP	The Brockwell Centre Craghead Road Pelton Fell DH2 2NH
21 May 2024	6.00pm	Durham AAP	Online using Microsft Teams
22 May 2024	6.00pm	Mid Durham AAP	Burnhope Community Centre Langley Avenue Burnhope DH7 0AG
22 May 2024	6.00pm	Derwent Valley AAP	Consett Salvation Army Hall Sherburn Terrace Consett DH8 6ND
4 June 2024	5.00pm	Stanley AAP	Morrison Busty Office Morrison Road Annfield Plain DH9 7RX
12 June 2024	6.00pm	East Durham AAP	Eastlea Community Centre Stockton Road Seaham SR7 8DX
3 July 2024	6.00pm	Four Together AAP	Ferryhill Institute St Cuthberts Terrace Ferryhill DL17 8PP
11 July 2024	4.00pm	Bishop Auckland and Shildon (BASH) AAP	Civic Hall Shildon DL4 1AH

Date	Time	AAP	Location of meeting
17 July 2024	6.00pm	Teesdale AAP	Hamsterley Village Hall The Green Hamsterley DL13 3PZ
11 July 2024	6.00pm	Weardale AAP	St Thomas Centre Wolsingham
23 July 2024	6.00pm	Great Aycliffe and Middridge Partnership (GAMP)	Pioneering Care Centre Carer's Way Newton Aycliffe DL5 4SF

What happens next

We will use your responses to help us understand more about where face to face services are needed and in the further shaping of these proposals. A plan will then be developed and will be presented to our Cabinet for agreement no later than December 2024.

Should new opening hours and locations be agreed, they will be available in our [Customer Access Points](https://www.durham.gov.uk/customeraccesspoints) (<https://www.durham.gov.uk/customeraccesspoints>) section as well as in our venues across the county.