

Horden Parish Council

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

30 May 2025

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 5 June 2025 at 6pm.

HORDEN PARISH COUNCIL ORDER OF BUSINESS **Meeting to be held 5 June 2025**

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 15 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 (enclosed)** – to consider report.
7. **Cemetery Burial and Income Report 28/4/25 – 23/5/25 (enclosed)** – to receive the information.
8. **Outdoor Team Manager Report** – to consider the report.
9. **County Councillor Update** – to receive the information.
10. **Standing Orders** – To consider for approval.
11. **Bank Transfer(s)** – to approve any transfer(s).
12. **Invoices for endorsement for payment (enclosed)** – to approve for payment.
13. **Members/Officers Allowances** – to consider any claims for approval.
14. **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 2025.
 - e) **Earmarked Reserves** - to consider allocation.
15. **Horden 125 Working Group** – to note the information.
16. **Horden Parish Council/Horden Together Joint Protocol** – to consider for approval.
17. **VE Day Donation** – to consider the report.
18. **NAC General Management Meeting Invitation** – to consider attendance.



Samantha Shippen
Clerk to the Council
30 May 2025

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

HORDEN PARISH COUNCIL
Minutes of Annual Meeting held 15 May 2025

- Present:** Councillor F Leadbitter (Chairman)
 Councillors C Armstrong, R Bagnall, T Baldesera, D Bellingham, C Cain, E Laing, C Robson, T Usher, J Ward, G Wetherell, L Williams and F Winrow.
- Staff:** Mrs S Shippen (Clerk to the Council) and Mr C Jackson (Deputy Clerk)
- HPC** **Election of Chairman**
25/26/001 **RESOLVED:** That Councillor Frank Leadbitter be elected as Chairman for 2025/26. Councillor Frank Leadbitter signed the declaration of acceptance of office for the position of Chairman.
- HPC** **Election of Vice Chairman**
25/26/002 **RESOLVED:** That Councillor Rodie Bagnall be elected as Vice Chairman for 2025/26.
- HPC** **Apologies for Absence.**
25/26/003 **RESOLVED:** That apologies be **ACCEPTED** for Councillor D Tait.
- HPC** **Declaration of Disclosable Pecuniary Interests and Other Registerable Interests.**
25/26/004 **RESOLVED:** The Clerk reported, under the Standing Order 13, a dispensation duration of up to 4 year in respect of Horden Recreation Ground Charity, she had received declarations from Cllrs C Armstrong, R Bagnall, T Baldesera, D Bellingham, C Cain, E Laing, F Leadbitter, C Robson, T Usher, J Ward, G Wetherell, L Williams and F Winrow. Councillor D Tait need to be submitted at the next meeting.
- HPC** **Minutes of the Horden Parish Council Meeting held 3 April 2024.**
25/26/005 **RESOLVED:** That the Minutes be confirmed as a true record and signed by the Chairman.
- HPC** **Review of Scheme of Delegation and Terms of Reference of Council Committees, Sub Committees, Staff and other local authorities.**
25/26/006 **RESOLVED:** Council **AGREE** the changes to the scheme of Delegation and Terms of Reference, and request for the final version be submitted at the next meeting for approval.
- HPC** **Election of Members to Committees**
25/26/007 **RESOLVED:** that the following elections to Committees be made for 2025/26:
Personnel Committee: Councillors T Baldesera, C Cain, J Ward, G Wetherell, L Williams.
Chairman: Councillor L Williams. **Vice Chairman:** Councillor T Baldesera **Substitutes:** none appointed.
Appeals Panel: Councillors C Armstrong, R Bagnall, F Leadbitter and C Robson.
Chairman: to be appointed at any meeting of the panel. **Substitutes:** Councillor P Laing and F Winrow.
Employee Forum: Councillors T Baldesera, C Cain, J Ward, G Wetherell, L Williams.
Chairman: Councillor L Williams. **Substitutes:** none appointed.
Asset and Risk Committee: Councillors C Cain, F Leadbitter, C Robson, L Williams and F Winrow.
Chairman: Councillor C Cain. **Vice Chairman:** Councillor L Williams. **Substitutes:** Councillors R Bagnall and P Laing.
Events Management Working Group: Councillors R Bagnall, C Robson, T Usher J Ward, and L Williams.
Chairman: Councillor C Robson. **Substitutes:** Any Councillors can attend.
- Further that any committee member who is not able to attend a meeting advises the Clerk of their substitute not less than 24 hours prior to a meeting.
- HPC** **Appointment of New Committees**
25/26/008 **RESOLVED:** No new committees be formed.
- HPC** **Review of Standing Orders**
25/26/009 **RESOLVED:** Standing Orders were proposed and seconded to remain on the table for consideration at the next meeting to consider to revoke existing Standing Orders and add new version in accordance with Standing Order 26.
- HPC** **Review of Financial Regulations**
25/26/010 **RESOLVED:** Council **APPROVE** the Financial Regulations.
- HPC** **Review of Arrangements with other bodies.**
25/26/011 **RESOLVED:** Council **APPROVE** the arrangements as set out in the report.

- HPC**
24/25/012 **Election of Members to Outside Bodies**
RESOLVED: To APPOINT the following members to outside bodies **County Durham Association of Local Councils and Larger Councils Forum** – Councillors F Leadbitter and T Baldesera plus the Clerk to the Council; **East Durham Association of Parish & Town Councils** – Councillors F Leadbitter, R Bagnall and J Ward; **Horden Residents' Association** – Councillor J Ward; **Horden Community Welfare Football Club** – Councillor F Winrow.
- HPC**
25/26/013 **General Power of Competence**
RESOLVED: The Council **AGREE** they have met the eligibility to exercise the General Power of Competence until the Annual Meeting in May 2029.
- HPC**
25/26/014 **Confirmation of Insurance Cover 2025/26**
RESOLVED: Council **NOTE** the long-term agreement with Zurich Municipal which runs to June 2027.
- HPC**
25/26/015 **2025/26 Subscriptions**
RESOLVED: Council **APPROVE** the payment of subscriptions for 2025//26 to:
Institute of Cemetery and Crematorium Management.
North East Regional Employers Organisation.
National Association of Councillors.
County Durham Association of Local Councils.
Society of Local Council Clerks.
Information Commissioners Office.
Grounds Management Association.
- HPC**
25/26/016 **Meeting dates 2025/26**
RESOLVED: Council **APPROVE** the schedule of meetings with the inclusion of an August recess.
- HPC**
25/26/017 **Public Participation.**
Durham County Councillor D Bellingham introduced herself and provided an update, she as been listening to residents and identifying concerns and is keen to have good communication between Parish and County.
- HPC**
25/26/018 **Register of Delegated Decisions.**
There were no delegated decisions to report.
- HPC**
25/26/019 **Damage and Incident Report(s).**
RESOLVED: Council **NOTE** the information and **ADVISE** officers to communicate with users of the kitchen area and contact Horden Together regarding supervision of their Tuesday Welcome Space.
- HPC**
25/26/020 **Cemetery Burial and Income Report 24 March to 27 April 2024.**
RESOLVED: Council **NOTE** the information.
- HPC**
25/26/021 **Outdoor Team Manager Report.**
RESOLVED: Council **NOTE** the information.
- HPC**
25/26/022 **Bank Signatories.**
RESOLVED: Council **APPROVE** the removal of W Morrow, A Turner and W Smith from the Co-op bank; and the removal of W Morrow from CCLA, with Councillor C Cain to be added to the CCLA account.
- HPC**
25/26/023 **Parish Council Financial:**
a) Bank Balances (Balance Sheet).
RESOLVED: Council **APPROVE** the Bank Balances to 31/3/2024 of £1,131,888.81, noting that year-end adjustments may occur.
- HPC**
25/26/024 **b) Finance Report to 31/3/2024 - Month 12 (unaudited).**
RESOLVED: Council **APPROVE** the Income, Expenditure and Variances Report to Month 12 noting that year-end adjustments may occur.
- HPC**
25/26/025 **c) Cash Withdrawal(s) and Debit Card Transactions.**
RESOLVED: Council **APPROVE** debit card transaction totalling £1,325.00
- HPC**
25/26/026 **d) Petty Cash**
RESOLVED: Council **APPROVE** petty cash balance of £33.27

HPC
25/26/027 **e) Bank Transfer(s).**
 The Clerk requested £50,000 to be transferred from the CCLA account to the Co-op account. **RESOLVED:** Council **ENDORSE** transfer of funds from CCLA to the Current bank account, some of which will be used to provide a grant to HRG Charity.

HPC
25/26/028 **Invoices for endorsement for payment.**
RESOLVED: to **ENDORSE** payment of the attached schedule of invoices plus the additional schedule totalling £48,462.46. Councillors R Bagnall and C Cain to authorise.

HPC
25/26/029 **Members/Officers Allowances.**
RESOLVED: Council **ENDORSE** Officer allowances of £209.25.

HPC
25/26/030 **Notification of Annual Assembly Date**
RESOLVED: Council **NOTE** the date of 29th May 2025.

HPC
25/26/031 **South Wall Terrace Update.**
RESOLVED: Council **AGREE** to adjourn the meeting until the Horden Recreation Ground Charity Trustee meeting has met.

Meeting adjourned at 7.20pm

Meeting re-commenced at 8:10pm

HPC
25/26/032 **South Wall Terrace Update.**
RESOLVED: Council **AGREE** to the request for financial support to the Horden Recreation Ground Charity Trustee up to the sum of £188,679 plus fees to be paid in instalments.

Meeting concluded at 8.25pm

Horden Parish Council Invoices for Payment April 2025

SUPPLIER	DATE	DESCRIPTION	AMOUNT	Pay Ref:
Amazon	02.04.25	Z-Fold Hand Towels - SWC	£19.04	BACS
Amazon	02.04.25	Toilet Rolls & Vinyl Gloves - SWC	£27.68	BACS
Amazon	02.04.25	Feather Duster - SWC	£7.89	BACS
Amazon	15.04.25	2 x Refuse Bag Holder	£22.85	BACS
Amazon	29.04.25	Toilet Rolls - SWC	£27.15	BACS
Amazon	29.04.25	Multi-Surface Polish - SWC	£13.95	BACS
Amazon	30.04.25	Cleaning Materials - SWC	£87.27	BACS
Amazon	01.05.25	Blue Roll - SWC	£16.63	BACS
Banner	07.04.25	2nd Class Postage Stamps	£43.50	BACS
Banner	28.04.25	Level Arch Files, Clear Pockets & File Dividers	£34.32	BACS
Banner	08.05.25	2 x 64GB Flash Drive	£12.70	BACS
Banner	08.05.25	A4 Copier Paper & Subject Dividers	£70.61	BACS
Citron Hygiene UK Limited	01.04.25	Sanitary Disposal SWC Annual Fee 04/25 to 03/26	£135.36	BACS
Coast Road Karaoke & Disco	08.05.25	PA Hire VE Day Event	£100.00	BACS
Co-operative Bank	01.04.25	BACS/FD Online Fees 01/03/25 - 31/03/25	£69.10	D/D
Co-operative Bank	01.05.25	BACS/FD Online Fees 01/04/25 - 30/04/25	£70.64	D/D
Corona Energy	04.04.25	Sunderland Road Pavilion Electricity 01/03/25 - 31/03/25	£147.38	D/D
Corona Energy	15.04.25	Memorial Park Electricity 01/02/25 - 28/02/25 CREDIT	£29.98	CREDIT
Corona Energy	15.04.25	Memorial Park Electricity 01/02/25 - 28/02/25 RECALCULATION	£25.15	D/D
Corona Energy	15.04.25	Memorial Park Electricity 01/03/25 - 31/03/25	£25.37	D/D
Corona Energy	06.05.25	Memorial Park Electricity 01/04/25 - 30/04/25	£27.34	D/D
Corona Energy	07.05.25	Sunderland Road Pavilion Electricity 01/04/25 - 30/04/25	£131.73	D/D
County Durham Association of Local Councils	30.04.25	20 x Good Councillor Guide	£80.00	BACS
Creative Youth Opportunities	28.04.25	Easter Event	£630.00	BACS
Culligan (was Waterlogic)	15.04.25	Water Cooler Rental & Service - April 2025	£31.80	D/D
Document Solutions UK Ltd	30.04.25	Photocopying Fees April 2025	£48.68	D/D
Durham County Council	28.04.25	Annual Bar Licence	£180.00	BACS
Durham County Council	29.04.25	Building Compliance Charges SWC Lift and Boiler 2025/2026	£875.12	BACS
East Durham College	09.04.25	Tractor Driving Course - CL & RH	£420.00	BACS
East Durham College	11.04.25	Tractor Driving Course Credit - RH	£210.00	CREDIT
Eon Next	02.04.25	Gas SWC 01/03/2025 - 01/04/2025	£1,029.60	D/D
Eon Next	02.04.25	Electricity Cemetery 03/03/25 - 31/03/25	£36.46	D/D
Eon Next	02.05.25	Gas SWC 02/04/2025 - 01/05/2025	£492.58	D/D
Eon Next	02.05.25	Electricity Cemetery 01/04/25 - 01/05/25	£35.05	D/D
Hutton Fire Protection	14.04.25	Annual Fire Extinguisher Service, SWC, Memorial Park, Sunderland Road, Cemetery	£115.20	BACS
Institute of Cemetery and Crematorium Management	01.04.25	ICCM Subscription 2025/26	£105.00	BACS
ITC Service Limited	30.04.25	Unifi Security & Office 365 Officers & Domain/Hosting/Estate Management & 365 Backup - May	£435.56	D/D
ITC Service Limited	09.05.25	Licence Upgrade - JP	£150.00	D/D
Pat Lavery Tyre & Exhaust Centre Limited	09.04.25	Renew O/S Rear ABS Sensor - Iveco	£171.00	BACS

Agenda Item 3

Microshade Business Consultants Ltd	15.04.25	Hosted Application Service - Rialtas 15/04/2025 - 14/05/2025	£143.52	BACS
Microshade Business Consultants Ltd	15.05.25	Hosted Application Service - Rialtas 15/05/2025 - 14/06/2025	£143.52	BACS
Network Rail	14.05.25	Station Road Water Pipe Rent 24/06/25 - 23/06/26	£50.15	BACS
North East Regional Employers Organisation	16.04.25	Advisory Service too 31/03/2026	£354.00	BACS
Octopus Energy Limited	25.04.25	Cemetery Lodge Gas & Electricity 25/03/2025 - 24/04/2025	£31.03	BACS
Octopus Energy Limited	26.04.25	Welfare House Gas & Electricity 25/03/25 - 25/04/25	£32.08	BACS
Peterlee Town Council	31.03.25 rcvd 01.05.25	Reimburse BP Wages 17/03/25-31/03/25	£624.43	BACS
Rialtas Business Solutions Limited	01.04.25	Omega Annual Support & Maintenance 01/04/2025 - 31/03/2026	£1,270.80	BACS
Rialtas Business Solutions Limited	01.04.25	Making Tax Digital for VAT Annual Subscription 01/04/2025 - 31/03/2026	£139.20	BACS
Rialtas Business Solutions Limited	01.04.25	Cemeteries Annual Support & Maintenance 01/04/2025 - 31/03/2026	£530.40	BACS
Rialtas Business Solutions Limited	01.04.25	Asset Inventory Annual Support & Maintenance 01/04/25 - 31/03/26	£208.80	BACS
Rickerby Limited	30.04.25	3 x Kubota Blades	£123.52	BACS
Scottish Power	02.04.25	SWC Electricity 06/03/2025 - 02/04/2025	£550.25	D/D
Scottish Power	06.05.25	SWC Electricity 03/04/2025 - 06/05/2025	£487.42	D/D
Select Telecom Limited	31.03.25	Admin Phone Lines/Calls/Internet - April 2025	£115.30	D/D
Select Telecom Limited	30.04.25	Admin Phone Lines/Calls/Internet - May 2025	£119.24	D/D
TJ's Heating & Home Improvements	10.05.25	Cemetery Lodge & Welfare House Boiler Annual Service	£160.00	BACS
Treasured Memories Limited	11.04.25	Memorial Plaque - KF	£200.94	BACS
Vodafone	20.03.25	Mobile Phone CREDIT	-£7.14	CREDIT
Vodafone	20.04.25	Mobile Phones	£43.68	D/D
Wex	07.04.25	Equipment Fuel - Cemetery	£109.31	D/D
Wex	27.04.25	Vehicle Trackers	£14.40	D/D
Wex	28.04.25	Equipment Fuel - Cemetery	£105.40	D/D
Wex	12.05.25	Equipment & Vehicle Fuel - Cemetery	£141.13	D/D
OTHER PAYMENTS				
Co-op Bank	03.04.25	Wages Week 52	£5,289.28	BACS
Co-op Bank	10.04.25	Wages Week 1	£5,599.52	BACS
Co-op Bank	17.04.25	Wages Week 2	£5,663.02	BACS
Co-op Bank	24.04.25	Wages Week 3	£5,715.19	BACS
Durham County Council	28.04.25	Attachment Weeks 1 - 4	£260.42	BACS
Durham County Council	28.04.25	Superannuation Weeks 1 - 4	£7,178.60	BACS
HMRC	28.04.25	PAYE Weeks 1 - 4	£7,111.97	BACS
Wave	13.04.25	SWC Water 13/01/2025 - 12/04/2025 (£114.00 pcm)	£241.35	D/D
		Horden Parish Council APRIL 2025 TOTAL	£48,462.46	

HORDEN PARISH COUNCIL

DAMAGE/INCIDENT REPORT FORM

Date and time of Damage/Incident: 28-may 2025 8:20pm
Location: Horden cemetery
Damage Found (please give as much detail as possible) as I was looking up with other burials as we arrived to the cemetery I dropped Father off at the toilet and drove down towards the containers 3 young lads jumped over the fence on into Father's field. as I got closer I noticed all the containers were broken into as well as the back cabins. so I informed John and I searched the buildings to make sure nothing was missing and more was still in the buildings / cabins

Completed by: Callum Lamb Date: 28-5-25

Police Notified: YES/NO Officer dealing: PC JOSH KIRBY

Time Police notified: 8:45pm CRIME NUMBER: DHM-28052025-0408

Remedial Action Taken: CEMETERY LOCKED UP - STAFF MEMBER WORKING TO TEMPORARILY BRACE BROKEN CABIN DOOR

OFFICE USE:

Has available CCTV been checked: YES / NO

Is this an Insurance Claim: YES / NO INSURANCE NOTIFIED

If yes, have photographs, quotations and details been passed to the Deputy Clerk/RFO:

Is this a disposal of an Asset: YES/NO

If yes, has a disposal form been completed and handed to the Deputy Clerk/RFO:

Completed by: C. Jackson Date: 29/05/25

Date received by Parish Council Office: 29/05/25

These lads were 18-22 years of age one of them had on a brown
parish council fleece wellys and a blue jacket I didn't get a clear look at
the other 2. I found 1 lock from a container which looked ~~was used~~
like it was used by a key and not forced open. but the
back cabine lock was broken into and was forced into. The key sale
inside the cabine had the correct pin number code in. Mike who noticed this
asked ~~the~~ Joe who said he shot the key sale and changed the pin. Keys
from ~~outside~~ inside the sale were on the table in cabine. 13

HORDEN PARISH COUNCIL

DAMAGE REPORT FORM

Date and time of Incident: 28.5.25 8:30pm
Location: Horden Cemetery Thorpe road
Damage Found (please give as much detail as possible)
Got phone call of callum lamb at 8:30pm informed me Cemetery had been broken in again. Drove down in my car where the containers had been opened with keys however the bait room door had been broken in. I noticed keys lying on the bench of the bait room which had been retrieved from the key safe. The key safe had the correct code dialled in to open the safe therefore wasn't damaged. Once Joe Hall had arrived I had a discussion with Joe to determine he had secured the key safe the previous day which he said he had done.

Signed: K. K. Bagnall Date: 30.5.25
Name: Kyle Bagnall

Police Notified: YES / NO Officer dealing:
Time Police notified:

Remedial Action Taken:

Thorpe Road Cemetery Report 28th April To 23rd May 2025

INTERMENT (inc. Ashes)			
PLOT	DETAIL	RESIDENT	FEE
T19	FULL BURIAL	YES	£680.00
T20	FULL BURIAL	YES	£680.00
GARDEN A 86	ASHES	YES	£227.00
G803	FULL BURIAL	YES	£340.00
B1011	ASHES	YES	£227.00
P16	FULL BURIAL	YES	£340.00
	ASHES	YES	£227.00
		TOTAL	£2,721.00

PURCHASE OF PLOT - EXCLUSIVE RIGHT			
PLOT	DETAIL	RESIDENT	FEE
T19	NEW PURCHASE	YES	£567.00
T20	NEW PURCHASE	YES	£567.00
P36	TRANSFER	YES	£88.00
GARDEN A 86	TRANSFER	YES	£88.00
	NEW PURCHASE	YES	£227.00
		TOTAL	£1,537.00

SUPPLY OF IMMOVABLE MEMORIAL			
PLOT	DETAIL	RESIDENT	FEE
GARDEN D 38	HEADSTONE	YES	£113.00
B452	REFIX	YES	£28.00
N110	INSCRIPTION	YES	£72.00
G653	HEADSTONE	YES	£113.00
GARDEN D 11	ADD INSCRIPTION	NO	£161.00
B116	HEADSTONE	YES	£113.00
		TOTAL	£600.00

SUPPLY OF MEMORIAL PLAQUE			
		TOTAL	£0.00

MISCELLANEOUS			
		TOTAL	£0.00
		TOTAL INCOME	£4,858.00

Horden Parish Council

Outdoor Team Manager Report

1. Background

This monthly report is to provide the council with a program of works, which were carried out in the Parks and Facilities over the period of 8th May to 30th May.

2. Parks and Facilities update:

2.1 Sunderland Road playing fields

- Both playing fields are cut every week.
- All surrounding areas are cut and strimmed and kept tidy.
- We have a regular litter picking programme, especially after the games.
- Both of the football pitches are marked out every week.
- The changing room facilities are cleaned out after each of the games.
- Goal posts have now been taken down and stored away
- The worn areas in the football goal mouths have been re-seeded.

2.2 Play Areas

- Play areas are inspected every week and are found to be in good condition. However the gate, at Maritime crescent, is still in for repair.
- Cotsford Park play area has been strimmed and weed killer applied to surrounding fence area.

2.3 Memorial Park

- The lawns in the park are cut and edged every week.
- The park is opened every morning by workforce who also carry out litter picking duties on way through the park.
- All of bedding plants have been removed in preparation for the planting of the summer bedding scheme.

2.4 Cemetery

- We have a regular programme of cutting and strimming every day.
- Bins are emptied every week.
- Several graves have been topped up.
- Commenced removal of the winter bedding plants in preparation for the summer planning scheme.
- We have not created a wild flower meadow in the valley of the new section, which is approximately 1500 square metres.
- We had an attempted break in at the cemetery compound on Wednesday 28th May. Luckily the staff disturbed them when arriving to lock the gates. Reported to the police who are dealing with the incident.

3. Recommendation: The council is recommended to note this report.

Horden Parish Council

5 Jun 2025

Durham County Councillor Report

1. County Formation of Cabinet and Committees

The formation of the Committee and Cabinet leadership teams is almost finalised and I have been nominated as the Vice Chair of County Planning as well as committee member for Highways and Environment & sustainable communities O&S. Any issues relating to Horden from any committees will be articulated in this monthly report.

2. Matters from Residents

There has been a focus on overgrown trees in the Parish that may have been previously reported. It is not the season for tree felling as it is bird nesting season. However, I have made a note of any overgrown trees reported to me and will continue to press this throughout the year.

Empty en-block garages are becoming a concern and the insecure roofing may become a health and safety hazard in the future. I am working with Member Services to hold third party contractors to account so that a resolution can be sought and the areas become safer. New sign for Horden on the road from Blackhall has been requested.

3. Future Planning

I will be meeting with Inspector Carter from Peterlee Police Stn on 4th Jun (prior to this meeting) and I will make the committee aware of any ongoing issues that may be useful to the committee.

I have meetings planned on 11 Jun with campaign group against the redevelopment of Horden. I would be grateful for input of the committee.

4. Consumer Safety Investigation

For a number of months an investigation has taken place regarding a retail premises in Horden. This premises was found to be selling contraband tobacco. I provided a supporting report to the Consumer Safety Officer and the premises is to be closed down on Tue 3rd Jun at 1600. This process is delivered through the legal framework.

(Electronically Signed)

Cllr Dawn Bellingham
Horden and Dene House

Horden Parish Council

Standing Orders 2025

Adapted From NALC Model Orders 2025

INTRODUCTION.....	3
1. RULES OF DEBATE AT MEETINGS.....	4
2. DISORDERLY CONDUCT AT MEETINGS.....	5
3. MEETINGS GENERALLY	6
4. COMMITTEES AND SUB-COMMITTEES	8
5. ORDINARY COUNCIL MEETINGS.....	9
6. EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES	11
7. PREVIOUS RESOLUTIONS	12
8. VOTING ON APPOINTMENTS	12
9. MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER.....	12
10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE	13
11. MANAGEMENT OF INFORMATION.....	14
12. DRAFT MINUTES	14
13. CODE OF CONDUCT AND DISPENSATIONS.....	15
14. CODE OF CONDUCT COMPLAINTS	16
15. PROPER OFFICER.....	16
16. RESPONSIBLE FINANCIAL OFFICER.....	17
17. ACCOUNTS AND ACCOUNTING STATEMENTS.....	18
18. FINANCIAL CONTROLS AND PROCUREMENT	18
19. HANDLING STAFF MATTERS.....	19
20. RESPONSIBILITIES TO PROVIDE INFORMATION	20
21. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION	20
22. RELATIONS WITH THE PRESS/MEDIA.....	20
23. EXECUTION AND SEALING OF LEGAL DEEDS	20
24. COMMUNICATING WITH DISTRICT AND COUNTY OR UNITARY COUNCILLORS	21
25. RESTRICTIONS ON COUNCILLOR ACTIVITIES.....	21
26. STANDING ORDERS GENERALLY	21

INTRODUCTION

This is an update taken from NALC Model Standing Orders.

HOW TO USE MODEL STANDING ORDERS

Standing orders are the written rules of a local council. Standing orders are essential to regulate the proceedings of a meeting. A council may also use standing orders to confirm or refer to various internal organisational and administrative arrangements. The standing orders of a council are not the same as the policies of a council but standing orders may refer to them.

Local councils operate within a wide statutory framework. NALC model standing orders incorporate and reference many statutory requirements to which councils are subject. It is not possible for the model standing orders to contain or reference all the statutory or legal requirements which apply to local councils. For example, it is not practical for model standing orders to document all obligations under data protection legislation. The statutory requirements to which a council is subject apply whether or not they are incorporated in a council's standing orders.

The model standing orders do not include model financial regulations. Financial regulations are standing orders to regulate and control the financial affairs and accounting procedures of a local council. The financial regulations, as opposed to the standing orders of a council, include most of the requirements relevant to the council's Responsible Financial Officer. Model financial regulations are available to councils in membership of NALC.

DRAFTING NOTES

Model standing orders that are in bold type contain legal and statutory requirements. It is recommended that councils adopt them without changing them or their meaning. Model standing orders not in bold are designed to help councils operate effectively but they do not contain statutory requirements so they may be adopted as drafted or amended to suit a council's needs. It is NALC's view that all model standing orders will generally be suitable for councils.

For convenience, the word "councillor" is used in model standing orders and, unless the context suggests otherwise, includes a non-councillor with or without voting rights. Model standing orders use gender-neutral language (e.g. "Chair").

1. RULES OF DEBATE AT MEETINGS

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chair of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chair of the meeting as withdrawn, unless it is proposed by another member.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chair of the meeting, is expressed in writing to the chair.
- h A councillor may move an amendment to their own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chair of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chair of the meeting.
- k One or more amendments may be discussed together if the chair of the meeting considers this expedient but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- o Unless permitted by the chair of the meeting, a councillor may speak once in the debate on a motion except:
 - i. to speak on an amendment moved by another councillor;
 - ii. to move or speak on another amendment if the motion has been amended since they last spoke;

- iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which they considers has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.
- q A point of order shall be decided by the chair of the meeting and their decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
- i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived their right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 5 minutes without the consent of the chair of the meeting.

2. DISORDERLY CONDUCT AT MEETINGS

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chair of the meeting to moderate or improve their conduct, any councillor or the chair of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.

- c If a resolution made under standing order 2(b) is ignored, the chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3. MEETINGS GENERALLY

- a **Meetings of Council shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a Council meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a Committee meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice.**
- d **Council and Committee meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed 20 minutes unless directed by the chair of the meeting.
- g Subject to standing order 3(f), a member of the public shall not speak for more than 3 minutes.
- h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given.
- i A person shall raise his hand when requesting to speak.
- j A person who speaks at a meeting shall direct their comments to the chair of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chair of the meeting shall direct the order of speaking.
- l **Subject to standing order 3(m), a person who attends Council or a Committee meeting is permitted to report on the meeting whilst the meeting is open to the public. To "report" means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes**

place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.

- m **A person present at Council or a Committee meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- n **The press shall be provided with reasonable facilities for the taking of their report of all or part of a Council or Committee meeting at which they are entitled to be present.**
- o **Subject to standing orders which indicate otherwise, anything authorised or required to be done at Council by, to or before the Chair of the Council may in their absence be done by, to or before the Vice-Chair of the Council**
- p **The Chair of the Council, if present at a Council meeting, shall preside. If the Chair is absent from a meeting, the Vice-Chair of the Council if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
- q **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting. This applies to Council, Committees and Sub-Committees.**
- r **The chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise their casting vote whether or not they gave an original vote. This applies to Council, Committees and Sub-Committees.**

See standing orders 5(h) and (i) for the different rules that apply in the election of the Chair of the Council at the annual meeting of the Council.

- s **Unless standing orders provide otherwise, voting on a question at Council shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave their vote for or against that question. Such a request shall be made before the vote is taken.**

Members can individually, if they so wish, have recorded in the minutes the way in which they voted on a particular question without having to invoke the above paragraph. However no personal comments or reasons for voting in a particular way are to be included.

- t The minutes of a meeting shall include an accurate record of the following:
 - i. the time and place of the meeting;
 - ii. the names of councillors who are present and the names of councillors

who have given their apologies for absence;

- iii. interests that have been declared by councillors and non-councillors with voting rights;
- iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
- v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
- vi. if there was a public participation session; and
- vii. the resolutions made.

u **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his/her right to participate and vote on that matter. This applies to Council, Committees and Sub-Committees.**

v **No business may be transacted at a meeting of Council unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**
See standing order 4d(viii) for the quorum of a committee or sub-committee meeting.

w **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting. This applies to Council, Committees and Sub-Committees.

x A meeting shall not exceed a period of 3 hours. Motions to extend the meeting may be put to enable business on the agenda to be concluded. Note, the one hour limit excludes public participation and representations made by other bodies invited to a meeting.

4. COMMITTEES AND SUB-COMMITTEES

a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**

b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**

c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**

d The Council may appoint standing committees or other committees as may be necessary, and:

- i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
 - v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer 1 day before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chair of the standing committee;
 - vii. may permit a committee other than a standing committee, to appoint its own chair at the first meeting of the committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;
 - ix. shall determine if the public may participate at a meeting of a committee;
 - x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
 - xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend;
 - xii. may dissolve a committee or a sub-committee; and
 - xiii. at the Annual Meeting of the Council or at the time of appointment of Committees, the Council shall determine the number of members up to a maximum of 10, with the exception of Horden Recreation Ground.
- e With the exception of those matters dealt with under delegated powers, all decisions made by committees are subject to confirmation by the Council. (Local)
 - f Decisions taken by sub-committees, working groups and advisory bodies must be endorsed by their committees and by the Council unless they have been given delegated powers. (Local)

5. ANNUAL AND ORDINARY COUNCIL MEETINGS

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**

- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the Chair and Vice- of the Council.**
- f **The Chair of the Council, unless they has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until their successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chair of the Council unless they resign or becomes disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, they shall preside at the annual meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but shall give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Chair of the Council has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Chair of the Council has been elected. they may exercise an original vote in respect of the election of the new Chair of the Council and shall give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Council and Vice- of the Council at the annual meeting, the business shall include items i xv. (Amended locally):
 - i. **In an election year, delivery by the Chair of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of their acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Receipt of the minutes of the last meeting of a committee;
 - iv. Consideration of the recommendations made by a committee;
 - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;

- vi. Review of the terms of reference for committees;
 - vii. Appointment of members to existing committees;
 - viii. Appointment of any new committees in accordance with standing order 4;
 - ix. Review and adoption of appropriate standing orders and financial regulations;
 - x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
 - xi. Review of representation on or work with external bodies and arrangements for reporting back;
 - xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
 - xiii. Confirmation of arrangements for insurance cover in respect of all insurable risks;
 - xiv. Review of the Council's and/or staff subscriptions to other bodies;
 - xv. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.
- k At an ordinary meeting during each year, the business shall include
- i. Review of the Council's complaints procedure;
 - ii. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
 - iii. Review of the Council's policy for dealing with the press/media;
 - iv. Review of the Council's employment policies and procedures;
 - v. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.
 - vi. Review of inventory of land and other assets including buildings and office equipment;

6. EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES

- a **The Chair of the Council may convene an extraordinary meeting of the Council at any time.**
- b **If the Chair of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**

- c The chair of a committee [or a sub-committee] may convene an extraordinary meeting of the committee [or the sub-committee] at any time.
- d If the chair of a committee [or a sub-committee] does not call an extraordinary meeting within 7 days of having been requested to do so by 2 members of the committee [or the sub-committee], any 2 members of the committee [or the sub-committee] may convene an extraordinary meeting of the committee [or a sub-committee].

7. PREVIOUS RESOLUTIONS

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least 5 councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

8. VOTING ON APPOINTMENTS

Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chair of the meeting.

9. MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER

- a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 7 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting. Therefore if a meeting is on a Thursday the Notice of Motion must be received on the Tuesday before at the latest (excluding any bank holidays etc.).
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least 7 clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper

Officer shall consult with the chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.

- f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE

The following motions may be moved at a meeting without written notice to the Proper Officer:

- i. to correct an inaccuracy in the draft minutes of a meeting;
- ii. to move to a vote;
- iii. to defer consideration of a motion;
- iv. to refer a motion to a particular committee or sub-committee;
- v. to appoint a person to preside at a meeting;
- vi. to change the order of business on the agenda;
- vii. to proceed to the next business on the agenda;
- viii. to require a written report;
- ix. to appoint a committee or sub-committee and their members;
- x. to extend the time limits for speaking;
- xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
- xii. to not hear further from a councillor or a member of the public;
- xiii. to exclude a councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
- xvi. to adjourn the meeting; or
- xvii. to close the meeting.

11. MANAGEMENT OF INFORMATION

See also standing order 20.

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**
- d **Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.**

12. DRAFT MINUTES

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read. Any proposed amendments shall be notified to the Proper Officer not less than 1 day in advance of the meeting.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, they shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The chair of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but this view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
- e Subject to the publication of draft minutes in accordance with standing order 20(a) and following a resolution which confirms the accuracy of the minutes of

a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13. CODE OF CONDUCT AND DISPENSATIONS

See also standing order 3(u).

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they had the interest.
- c Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have another interest if so required by the Council's code of conduct. They may return to the meeting after it has considered the matter in which they had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e A decision as to whether to grant a dispensation shall be made [by the Proper Officer and that decision is final.
- f A dispensation request shall confirm:
 - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be considered by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required.
- h **A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
 - i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
 - ii. **granting the dispensation is in the interests of persons living in the**

Council's area; or

iii. it is otherwise appropriate to grant a dispensation

14. CODE OF CONDUCT COMPLAINTS

- a Upon notification by the County Council that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Proper Officer shall, subject to standing order 11, report this to the Council.
- b Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of Council of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14(d).
- c The Council may:
 - i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
 - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
- d **Upon notification by the County Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against them. Such action excludes disqualification or suspension from office.**

15. PROPER OFFICER

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:
 - i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**
 - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**
 - **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

See standing order 3(b) for the meaning of clear days for a meeting of a

council and standing order 3(c) for the meaning of clear days for a meeting of a committee;

- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least 7 clear days before the meeting confirming their withdrawal of it;
- iii. convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office;
- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from councillors;
- vii. hold a copy of every councillor's register of interests;
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
- x. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xi. arrange for legal deeds to be executed;
(*see also standing order 23*);
- xii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
- xiii. record every planning application notified to the Council and the Council's response to the local planning authority in an electronic list for such purpose;
- xiv. refer a planning application received by the Council to the [Chair or in their absence the Vice- within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Council;
- xv. manage access to information about the Council via the publication scheme

16. RESPONSIBLE FINANCIAL OFFICER

The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

17. ACCOUNTS AND ACCOUNTING STATEMENTS

“Proper practices” in standing orders refer to the most recent version of “Governance and Accountability for Local Councils – a Practitioners’ Guide”.

- a All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council’s financial regulations.
- b The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
 - i. The Council’s income and expenditure for each quarter;
 - ii. the Council’s aggregate income and expenditure for the year to date;
 - iii. the balances held at the end of the quarter being reported andwhich includes a comparison with the budget for the financial year and highlights any actual or potential overspends.
- c As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
 - i. each councillor with a statement summarising the Council’s income and expenditure for the last quarter and the year to date for information; and
 - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- d The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.
- e The Council will prepare written revenue and capital budgets for the coming financial year and approve these and set the annual precept at a meeting of the Council by the 31st January.

18. FINANCIAL CONTROLS AND PROCUREMENT

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;

- iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and
 - v. whether contracts with an estimated value below **£30,000** including VAT due to special circumstances are exempt from a tendering process or procurement exercise.
- b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c. Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
 - i. a specification for the goods, materials, services or the execution of works shall be drawn up;
 - ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - iv. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - v. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- d. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- e. **Where the value of a contract is likely to exceed the threshold specified by the Government from time to time, the Council must consider whether the contract is subject to the requirements of the current procurement legislation and, if so, the Council must comply with procurement rules. NALC's procurement guidance contains further details.**

19. HANDLING STAFF MATTERS

- a. A matter personal to a member of staff that is being considered by a meeting of Council or a committee or a sub-committee is subject to standing order 11.
- b. Matters pertaining to staff will be dealt with under relevant Council policies as appropriate to the matter under consideration.
- c. Any persons responsible for all or part of the management of staff shall treat as

confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.

- d In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).

20. RESPONSIBILITIES TO PROVIDE INFORMATION

See also standing order 21.

- a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**
- b. **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

21. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION

(Below is not an exclusive list).

See also standing order 11.

- a The Council may appoint a Data Protection Officer.
- b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning their personal data.**
- c **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- f **The Council shall maintain a written record of its processing activities.**

22. RELATIONS WITH THE PRESS/MEDIA

Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

23. EXECUTION AND SEALING OF LEGAL DEEDS

See also standing orders 15(b)(xii).

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b **Subject to standing order 23(a), any two councillors may sign, on behalf of**

the Council, any deed required by law and the Proper Officer shall witness their signatures.

- c A register of such signed deeds shall be kept by the Proper Officer to include details of the signatures of councillors.

24. COMMUNICATING WITH UNITARY COUNCILLORS

- a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward councillor(s) of the County Council representing the area of the Horden Parish Council.
- b Unless the Council determines otherwise, a copy of each letter sent to the County Council shall be sent to the ward councillor(s) representing the area of the Council.
- c The Council will send copies of agendas and papers to Durham County Council upon request. (Local)
- d The Council will inform local County Councillors of any local views or information relating to their responsibilities.

25. RESTRICTIONS ON COUNCILLOR ACTIVITIES

- a. Unless duly authorised no councillor shall:
 - i. inspect any land and/or premises which the Council has a right or duty to inspect; or
 - ii. issue orders, instructions or directions.

26. STANDING ORDERS GENERALLY

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least 3 councillors to be given to the Proper Officer in accordance with standing order 9. Or prepared by the Proper Officer following regular review.
- c Once a motion to add to or vary or revoke one or more of the Council's standing orders is proposed and seconded, it will remain on the table without debate until the next meeting of Council.
- d The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- e The decision of the chair of a meeting as to the application of standing orders at the meeting shall be final.

27. QUESTIONS PUT TO OFFICERS AT MEETINGS

If a member wishes to ask questions, or otherwise seek clarity on any item of information published on the agenda, they must, in the first instance, raise their request with the Proper Officer prior to the meeting to obtain the required clarification.

Horden Parish Council Invoices for Payment May 2025

SUPPLIER	DATE	DESCRIPTION	AMOUNT	Pay Ref:
Culligan (was Waterlogic)	15.05.25	Water Cooler Rental & Service - May 2025	£31.80	D/D
Durham County Council	14.05.25	Trade Waste 2025/2026 - SWC (£139.53 x 8 and £139.64 x 1)	£1,255.88	D/D
Durham County Council	14.05.25	Trade Waste 2025/2026 - Cemetery (£219.71 x 8 & £219.88 x1)	£1,977.56	D/D
Durham County Council	15.05.25	Repair Starting Fault on Kubota - Cemetery	£39.47	BACS
Grounds Management Association	01.05.25	Membership 31/05/2025 - 30/05/2026	£196.00	BACS
Lloyds Limited	12.05.25	Replacement Rollers for Kubota - Cemetery	£86.16	BACS
Lloyds Limited	27.05.25	Carriage for Replacement Rollers for Kubota - Cemetery	£18.00	BACS
Magnum Cleaning Services (Adam Bell)	16.05.25	Window Clenaing - SWC	£45.00	BACS
M W Roofing & Plastics Specialist	16.05.25	Repair and Cement Gable End - SWC	£300.00	BACS
National Association of Councillors	30.04.25 RCVD 19.05.25	Membership Fees 2025/26	£342.00	BACS
Octopus Energy Limited	21.05.25	Welfare House Gas & Electricity 26/04/2025 - 20/05/2025	£29.03	BACS
Octopus Energy Limited	21.05.25	Cemetery Lodge Gas & Electricity 25/04/2025 - 20/05/2025	£29.02	BACS
Vodafone	20.05.25	Mobile Phones	£44.90	D/D
Wex	19.05.25	Equipment Fuel - Cemetery	£107.24	D/D
Wex	25.05.25	Vehicle Trackers	£14.40	D/D
OTHER PAYMENTS				
Co-op Bank	01.05.25	Wages Week 4	£5,721.91	BACS
Co-op Bank	08.05.25	Wages Week 5	£5,730.71	BACS
Co-op Bank	15.05.25	Wages Week 6	£5,901.63	BACS
Co-op Bank	22.05.25	Wages Week 7	£5,939.56	BACS
Co-op Bank	29.05.25	Wages Week 8	£5,730.71	BACS
		Horden Parish Council MAY 2025 TOTAL	£33,540.98	

HORDEN PARISH COUNCIL

2024/25 INTERNAL AUDIT REPORT

24 APRIL 2025

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 February, March and April 2025. 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 2024. 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. The JPAG Practitioners Guide 2024 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.

The council has four accounts which are as follows-

- **The Current Account** £39,244.09 was reflected as the cash book closing balance at 31 March 2024 and opening balance in the cash book at 1 April 2024
- **Public Sector account** closing and opening balance of £285.44 reflected as above. There are very few transactions on this account.
- **CCLA account** closing and opening balance of £802,581.35 reflected as

above.

- **Business Saver account** closing and opening balance of £1,570.30 reflected as above.

The audit has revealed that the correct cash book balances have been rolled forward from one year to the next for the four accounts held by the council.

- 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.

On 25 February 2025, testing was carried out for the period April 2024 to January 2025. Both income and expenditure transactions were checked. All cash book items sampled were checked to the bank statements for accuracy.

Transactions for the CCLA Public Sector Deposit funds were examined as part of this process. The balance in the cash book agreed with the information received from the CCLA dated 5 February 2025.

Cash book transactions on the Business Savers Account balanced to the 15 January bank statement details.

Appropriate accounting records have been maintained throughout this period.

B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. The JPAG Practitioners Guide 2024 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 made the following resolutions at its annual meeting of 9 May.

- HPC 24/25/011 Resolved council approve Standing Orders
- HPC 24/25/012 Resolved council agreed to defer review of Financial Regulations until NALC model available and has been reviewed by officers.

Subsequently the council's Financial Regulations were reconsidered and approved subject to amendments made during the council meeting held on 7 November.

The council's Financial Regulations 2024 contain details of how and when quotes or tenders are required. The following information is reflected in the council's Financial Regulations.

All members and officers are responsible for obtaining value for money at all

times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1.

5.6 For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1. 5.7.

5.7 For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the legislation regarding the advertising of contract opportunities and the publication of notices about the award of contracts.

5.8. For contracts greater than £5,000 excluding VAT the Clerk /RFO or Service Area Manager shall seek at least 3 fixed-price quotes;

5.9. where the value is between £1,000 and £5,000 excluding VAT, the Clerk/RFO or Service Area Manager shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.

5.10. For smaller purchases, the clerk or officer placing the order shall seek to achieve value for money.

The council shall not be obliged to accept the lowest or any tender, quote or estimate.

The council continues to use 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.

There was one capital purchase up to February 2025. This was for the purchase of an Iveco van costing £19,500. This was reported to the council on 9 May 2024. As it was for the purchase of a used vehicle the tender process would not work appropriately. The clerk therefore sought authority from the council to purchase a used van up to the value of £20,000. The authority was granted in minute number HPC 24/25/033 of the above meeting.

A check of the financial system did not reveal any larger purchases of over £30,000 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 (£30,000) but do not reflect the arrangements in place for purchases up to £25,000 (£30,000).

The council's Financial Regulations were amended in November 2024 and the Standing Orders need to be amended to reflect these changes. Recent changes to the Procurement Act will require some amendments to the councils Financial Regulations

Recommendation

The council's Standing Orders should be amended in line with the newly adjusted Financial Regulations and the council should amend its Financial Regulations in line with Procurement Act changes.

- 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.

Manually created Purchase Orders can be placed by the Parks Manager and Supervisor with both Recreation and Parish Purchase Order books available for use.

There is also a Purchase Order book held in the administrative offices which is used by the clerk, the deputy clerk, the administrative and finance officer and the centre manager. Once order books are fully used they are returned to the administrative offices for retention.

When invoices are received administrative staff verify that the goods have been received with whoever has placed the order. If the amount shown on the invoice is in excess of that shown on the Purchase Order, administrative staff return the invoice to whoever placed the order to get their confirmation, signature and verification of the revised payment amount.

On 25 February, a sample of varying invoices was tested for the period 1 April 2024 to February 2025. Purchase orders (where required) are placed and where appropriate, goods received notes obtained. These are matched to and stored with the invoices for validity and ultimately, payment through the financial system.

Not all invoice payments require a purchase order for example, Cooperative Bank transaction fees and monthly utility bill payments (telephone, gas, electricity IT charges etc) are taken automatically by direct debit and therefore a purchase order is not raised.

Coding slips attached to invoice payments identify the independent officers

involved in the authentication and payment process. One officer is responsible for the purchase order creation, the receipt of goods and the coding of the expenditure to the accounts.

The Deputy Clerk then certifies the invoices as being ready for payment.

All invoices are then reported to the council for payment or information in respect of payments taken by Direct Debit. Two councillors, who are bank authorised signatories are chosen at the meeting to certify the invoices for payment. This decision is reflected in the minutes of the meeting approving the invoices for payment. The two councillors selected normally attend the council offices on the following day to certify the invoices for payment. The signatures of the two councillors sighted were bank signatories and their name appeared on the list of bank signatories.

- 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. The RFO (the clerk) has delegated the approval of invoices for payment to the Deputy Clerk. Coding slips mentioned above provide this evidence.

As mentioned above, all payments are approved by full council before any payment is released by BACS/cheque. Direct Debit and Standing Order payments are reported to the council for information. Final payment authorisation is provided by two councillors signatures on the coding grid - see previous bullet point too.

- 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.

The council has both input and output VAT accounted for. VAT on council raised invoices is both net of VAT and VAT inclusive for

Evidence was provided to show the VAT returns had been submitted to HMRC for the first three quarters of the year i.e. to the end of December 2024.

- 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.

Financial Regulation 6.16 indicates

Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of

£500 unless authorised by council or finance committee in writing before any order is placed. No total monthly transaction limits are determined.

Similarly Financial Regulation 6.17 indicates

Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, Deputy Clerk/RFO and Service Area Managers and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.

The above individual transaction limit of £500 has not been breached during 2024/25 (to 25 February).

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 manager.

A selection of Debit Card transactions were checked through to the bank statement. Individual purchases are paid on a daily basis (shortly after being incurred) by direct debit.

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. The JPAG Practitioners Guide 2024 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 17 (Insurance) states The Clerk and other service area managers shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

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 by members at the Annual Parish Meeting held on 9th May 2025. This schedule was valid from 17/06/2023 to 16/06/2024. Details of the monetary values of insurance cover provided for assets held by the council are referenced on the schedule.

The council then met on 6 June to discuss the renewal of their insurance arrangements. Quotes were sought from other providers (AJG (Gallaghers) group, Clear Councils and Zurich) however one could not provide a quote whilst one could not beat the previous insurers quotes. This was discussed under agenda item 14 of this meeting when council approved to give the clerk delegated authority to place the insurance renewal with Zurich on a further three year basis.

It would appear that adequate insurance arrangements are in place to deal with any eventualities.

- 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. They 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 professional Tree Survey was commissioned by the council during 2023/24. No further survey was commissioned during 2024/25. Remedial work from the above tree survey was undertaken in January 2025.

- 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 2024/25 was considered by council in agenda item 13 of the meeting held on the 6 March 2025.

In addition to this, at the same meeting, the council considered, in agenda item 14, both its Strategic and Financial Risk Management Review.

Both documents seemed appropriate for the council and were approved by council members.

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. The JPAG Practitioners Guide 2024 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.

At the 7 November 2024 Council Meeting the council agreed to advise the clerk to invite councillors to two budget setting meetings on dates set by the clerk. Minute HPC 24/25/142

In Agenda item 9(e) of 5 December 2024 council meeting, the council considered its 2025/26 Annual Budget. Also at this meeting the council agreed to consider the 2025/26 Budget at a further workshop meeting to be held on 9 December 2024.

On 16 January 2025 Horden Parish Council considered the setting of the

2025/26 Fees (item 12 (a), its Events Plan and Budget 2025 (item 12(b) and the 2025/26 Draft Budget (item 12 (c).

The minutes of the above meeting were as follows

HPC 24/25/194 Council approve the fees for 2025/26 and ADVISE officers to look into discounted fees for room hire with relation to how many residents of Horden benefit from the in-kind contribution.

HPC 24/25/195 council approve the budget of £15,312 and ADVISE officers to invite service providers to the next meeting.

HPC 24/25/196 council approve

- *The net budget requirement for 2025/25 is £709,966 made up of an estimated gross expenditure of £1,111,220 and income of £401,254 excluding precept and reserves contribution.*
- *That a reserve contribution of £31,800 to be allocated to reduce the impact of the increased budget.*
- *That a precept of £678,166 be raised of 2025/26 which represents a 5% increase in precept from 2024/25.*
- *Acknowledge that due to the reduction in tax base the increase in Band D is £22.26 per year and to Band A is £14.84 which represents a 5.95% increase in tax bands.*

As a result of the above deliberations the council submitted a 2025/26 Precept request of £678,166 to Durham County Council. This was approved by Durham County Council at their Budget and Council Tax Setting meeting held on 19 February 2025.

The first instalment of the precept request should be received in April 2025 and the second installment on October 2025

An additional payment of £87,544.00 will be received in respect of the 2025/26 Localisation of Council Tax Support Grant. The 2024/25 grant was £96,381 and it is acknowledged that Durham County Council is reducing this grant by 50% over a three year period.

- **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 2024/25 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.

By way of example the budgetary control report to the end of December 2024 was reported to council on 16 January. The report submitted details of the accounts as at 31 December 2024. This report shows that accounts on a straight line should be around 75% expended. Under Financial Regulation 4.8 reports are made of material variances of £200 or 17%.

This was reported to Council along with full details of the budgetary control statements to 31 December 2024.

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

At the meeting of 6 February 2025 a request was made to council for officers to produce budgetary control reports on a quarterly basis rather than the existing monthly basis. The draft minutes of this meeting (examined on 26 February) show that this request was agreed by the council.

Having said that, monthly budgetary control information will continue to be produced for examination by service managers who have a responsibility to control their budgets throughout the year.

- 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 trial balance at 31 March 2025 revealed specific earmarked reserves of

Current year fund - £285,907 of which £31,800 has been used to support the 2025/26 revenue budget.

General reserves of £254,994.

South Terrace Boundary Wall £111,250.

Funded projects £16,601.

Play equipment £278,125.

Property repairs £113,632.

Equipment replacement £7,506.

Improvement Resources for Social Welfare Centre £33,633.

Election reserves £13,399.

- 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 2024/25 precept request agreed by Horden Parish Council on 25 January 2024 was £645,883. The same precept figure is reflected in Durham County Councils Budget and Council Tax setting report dated 28 February 2024.

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

In addition to the precept request the council received £96,381 in respect of the Localisation of Council Tax Support Grant from Durham County Council.

Similarly for the 2025/26 financial year Horden Parish Council approved and submitted a precept request of £678,166. This was approved by Durham County Council at their Budget and Council Tax Setting meeting held on 19 February 2025.

As mentioned above this will be paid in two instalments - April and October 2025.

In addition to the above 2025/26 precept, the council will receive a reduced Localisation of Council Tax Support Grant of £87,544.

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. The JPAG Practitioners Guide 2024 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. This action is initially started by email contact. Any aged debtors are subject to follow up action on a 30/60/90 day system. The final 90 day action could result in debt collection action.

The council has a Late Payments and Bad Debts Policy in place which was reaffirmed at the council meeting held on 11 July 2024. This will be subject to five yearly reviews. It is pleasing to note that the recommendation made last year has been completed.

There were no outstanding debts to investigate at the date of the audit (4 March 2025).

- 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 continues to be leased on an annual charge of £1,435 per annum. This is levied by a company called JJ Dell and was paid to them on 14 November 2024. The land for the second site on Third Street is owned by Horden Parish Council.

The Station Road allotment site continues to be 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.

This fee is reviewed annually by the council as part of its fees and charges deliberations and is payable from 1 April each year. A 2024/25 charge of £2,403 was agreed by council on 11 January 2024. This annual fee has been received by the council.

The fee was subsequently reviewed on 16 January 2025 and will be £2,523 for 2025/26.

The Third Street Allotment site is licenced to a community group for a peppercorn rent of £35 per annum. At the date of the audit (4 March 2025) there remained a query on this payment and the invoice for this charge has not yet been released. This was reviewed on 16 January 2025 and the revised payment will be £37 for 2025/26.

- **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 2024/25 cemetery fees were approved by council in agenda item no 10 (a) of the 11 January 2024 meeting and became effective on 1 April 2024. Minute number HPC 23/24/164 refers to this approval.

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 (Interment, 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 the period 30 December 2024 to 26 January 2025 were checked to the 2024/25 approved cemetery fees and were found to be correctly charged for residents and non residents. The items audited were a mixture of Interment fees (both resident and non resident), Purchase of plots (both resident and non resident) and memorial fees (both resident and non resident).

Details of the payments audited above period were also checked to the cash book and bank statements for evidence of receipt of the monies due. The items audited were paid by a mixture of all three methods above i.e. bank transfers, cheque and cash payments - all of which were reflected on bank statements.

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 used exclusively by Durham County Council under a licensing arrangement. A recently increased licence fee has been agreed with DCC for these rooms - see below.

Durham Deafened Support has a licence for two rooms on the ground floor and use of a training room where required.

There are two other rooms 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 for projector and screen costs, tea/coffee

The Centre Manager controls diary and room bookings. 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. This was done at the meeting held on 11 January 2024 and revised 2024/25 charges became effective from 1 April 2024. Similarly the 2025/26 charges were approved by council on 16 January 2025.

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 Deafened Support (Annual charge but paid monthly), Durham County Council (monthly charge), Hooked on Crafts (monthly charge). Where an invoice is raised details of the invoice number are recorded on the diary listing

All invoices examined reflected the appropriate charges approved by the council and had been paid appropriately. VAT has been accounted for due to some of the bookings being business related (for example Durham County Council and Durham Deafened Support) and therefore subject to VAT. This was reflected on the invoices examined.

As mentioned above some community groups (including the council) are able to access use of these rooms free of charge. To reflect this in the accounts, an internal transfer of fees is journaled into the accounts. This way the council can see which organisations are receiving free use of the rooms and the associated charges.

- **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 (not leases) in place. These are reviewed in a timely manner.

The licence with the County Council for the first floor of the Social Welfare

Centre has been reviewed recently. This licence is payable on a monthly basis with electronic payments received from the County Council. Monthly payments have been sighted.

The license is now indexed linked to CPI increases for the next few years which will see the licence fee rise by the CPI increase for January each year. This increase will become effective from 1 April each year.

Durham Deafened Support (DDS) also 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.

Income from the use of football pitches is controlled by the issue of invoices. Annual charges have been levied to four football clubs from within the Horden Parish Council area (1 club) and from outside the parish area (3 clubs).

Differential rates are determined for clubs within or outside the area and whether they are an adult or junior club.

Four invoices were raised in July 2024 (before the start of the season) for four different clubs using the Sunderland Road facilities. These were charged at the appropriate rate for the age of the participants - either adult or junior clubs.

Lettings agreements were sighted for all four clubs.

A separate key deposit charge is collected which is returned to the clubs at the end of the season.

One off use of pitches require payment before the football pitches can be used. Invoices are raised as appropriate.

No VAT is involved for the use of football pitches.

The Whippet Club is also charged for the use of the Sunderland Road facilities and a separate invoice is raised for this.

The council owns a bungalow on Sunderland Road which is rented under a Tenancy Agreement to one of the council's employees. Income is paid to the council by BACS and is received on the first of each month.

- 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 ensuring that 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. The JPAG Practitioners Guide 2024 recommends the following to be assessed as part of this assertion.

- A number of authorities are now running down and closing their petty cash accounts and using debit/credit cards for ad hoc purchases. Consequently, a "Not covered" response is frequently required in this area.

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 recently reconsidered and approved its Debit Card Procedure policy at a meeting held on the 6 March 2025.

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 and was examined for the period 1 April 2024 to 25 February 2025.

The Debit card transaction appears monthly on the bank statement. Payment of the debit card balance is immediate and is paid shortly after the transaction occurs. 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. Once approved by council the payments are recorded in the accounts on a net basis with where appropriate, 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 Practitioners Guide 2024 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 has a monthly operational amount to adhere to e.g. £100.

Expenditure is incurred as required and normally and periodically, once the balance drops, a further arbitrary amount is added to the petty cash account.

Examples of this were noted in the petty cash book. The last "top up" of £120 was made on 3 December 2024 which exceeds the £100 operational limit. The £100 operational limit needs to be adhered to.

The cash balance (£34.72) and outstanding vouchers were audited and approved as being correct on 25 February 2025.

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.

All petty cash expenditure is 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 25 February 2025. The inspection revealed that 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.

Administrative staff periodically (not monthly) verify the petty cash and cash floats. As reported above, details of the petty cash balance are reported to the council for information and approval. This forms part of the cash and investment reconciliation submitted to council on a monthly basis although this is changing to a quarterly basis following a decision of the February council meeting.

There is a further £10 float balance held by the council this is accounted for via the councils trial balance. This is primarily used for the sale of dog bags at reception. See below for physical check details.

- 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 25 February 2025. 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 collected at reception is mainly from the sale of dog bags and is recorded on a list of sales. The float was checked on 26 February 2025 and was found to be correct £10.00 plus £3.50 of income received since the last reconciliation.

The aforementioned reconciliation revealed that there was £96.52 to be banked on 26 February this banking was audited and checked for accuracy..

- 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. The JPAG Practitioners Guide 2024 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 47 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 continues to be out of date and 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 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 and was paid on 27 June 2024 to 9 councillors.

Members are automatically paid unless they notify the council that they do not wish to take up their allowance.

Four 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 therefore payment was made to nine councillors.

Payroll checks reveal that tax was correctly deducted from payments using the codes shown on the payroll. Councillors received their net allowance on 27 June 2024.

It is pleasing to note that previous years members allowance details have been added to the website. Details of the councillors allowances paid for 2024/25 need to be added to the councils website.

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

- 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 still 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.

This was reported in last year's audit and I would again 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 along with discussions with staff and unions.

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

Full time weekly paid park and cemetery staff work more hours during the

summer season and less during the winter season but are paid 37 hours per week throughout the year.

The Council approved the 2024/25 NJC salary increases on 7 November. This included the calculation of back pay due from 1 April 2024.

The audit of week 47 of the payroll reveals that all employees sampled were receiving the correct rate of salary in accordance with the new 2024/25 NJC rates. Back pay or arrears to 1 April 2024 had been paid previously.

- 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. 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 47 payroll

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

Employer contributions are 19.5% of gross pay for all staff.

All employee and employer contributions appeared to be correct.

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

A sample was taken from the week 47 payroll (27/02/25) 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 8%. This concurs with the HMRC requirements.

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.

It is noted that as a result of a recent government budget there are changes being made to both the lower primary threshold before employers national insurance is payable (reduced from £758 to £417 per month) and a corresponding increase in the employers percentage rate of national insurance from 13.8% to 15%.

This will have an impact on the councils 2025/26 budget with an estimated increase of around £17,500 in employers national insurance contributions for Horden Parish Council.

Changes to NI have been introduced for 2024/25.

- 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 47 payroll. A 19.5% of gross pay employers contribution had been correctly calculated.

There may be a change (1 April 2026?) to employer pension rates following the actuarial review which will, I believe, take place during 2025/26

- 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.

The net pay for all thirteen employees was calculated. Records were examined for the week 47 payroll and all were correct.

Appropriate weekly payments are made to respective agencies including HMRC, Durham County Council. These are made monthly using BACS. For example the February payments included details of deductions made for weeks 44 - 47.

Union deductions are a matter for individual employees and are not deducted at source from salaries.

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. This section/assurance should be extended to include loans to or

by the authority The JPAG Practitioners Guide 2024 recommends the following to be assessed as part of this assertion.

Tangible Fixed Assets

- 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 2023/24. In September 2024 a report was taken to Council which dealt with the disposal of some vehicles and items of equipment. This was agreed by council.

The council also approved an Asset Management Policy at its meeting held on 6 March 2025.

- 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 (£145,000), the memorial Park Works Building (£140,000), the War Memorial/Clock and the cemetery toilet block (each valued at £18,000, Allotments (£2,450) and various assets valued at £1 each (£7 in total). This makes up assets of £513,457 included in the £830,193 shown on the 2024/25 AGAR return.

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

Other, but not all, assets shown in the £830,193 on the AGAR return include vehicles (£88,825), play equipment, (£49,236), street furniture (£31,127) furniture (£23,852) and fixtures and fittings (£19,745) and IT equipment (£10,113).

- 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.

On 3 October 2024 the council considered the disposal of some of its assets. The report confirmed that the Council owns a number of assets that have

fallen into disrepair or become obsolete over a long period of time that have not been disposed in a timely fashion and are taking up space.

Officers sought to dispose of the assets and identified the following assets to the sum of £275 be disposed of:

*John Deere X740 Ultimate Ride on Mower
Hayler Ambassador Cylinder Mower
Hayler Condor Cylinder Mower
Ransomes 51 Superbowl Cylinder Mower*

Council approved of their disposal- see minute number HPC 24/25/119.

- 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 (2023/24) AGAR Section 2 line 9 figure is shown as £786,504. The summary of 2024/25 assets by group name information held on Rialtus is now £830,193.

- 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.

Not all asset register entries are readily identifiable in the Insurance Schedule at the replacement cost reflected in the asset register. This will be because of the insurance company including inflationary increases to asset values which are not reflected in the council's asset register.

Fixed Asset Investments

- 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.

The council has no Long term investments.

Borrowing and Lending

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

The council has one 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.

Full details of the approval are shown online.

- 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 2025 with £395,015.19 still outstanding. The PWLB produces an annual outstanding balance reconciliation at the end of each year. As at 6 April 2025 this was the same figure as that reflected in the council's accounts.

The arrangement fee of £175 is not included in the outstanding balance.

- 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 of £26,072.22 for 2023/24 and £26,072.22 for 2024/25 are shown on the 2024/25 AGAR.

£13,036.11 (principal £7,180.56 and interest of £5,785.55) was paid on 03 June 2024 and £13,036.11 (principal £7,283.24 and interest of £7,283.24) was paid on 02 December 2024. This is in line with the expected loan repayment schedule provided by the PWLB. A total payment of £26,072 is therefore shown at section 2 line 5.

- 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 2024/25 AGAR (£395,015). This represents the 2023/24 AGAR figure of £409,479 less the 2024/25 principal repayments of £14,463.80 (£7,180.56 (paid June) plus £7,283.24 (paid December))

- *Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt.*

Horden Parish Council has not issued any loans to local bodies

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. The JPAG Practitioners Guide 2024 recommends the following to be assessed as part of this assertion.

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

Details of monthly bank reconciliations continue to be 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.

I have noted the move to quarterly bank reconciliations being provided on a quarterly basis and, as long as the council receives this quarterly information, I have no objection to this.

- 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 2024/25 year end AGAR section 2 line 8 (£1,131,889) was checked and agreed to the year end combined cash and bank balances.

The balance shown on the 2024/25 year end bank reconciliation comprises of the current account (£43,647), 90 Day deposit account (£285), the CCLA account (£1,086,317) the Business Savers Account (£1,596) and other cash balances of £43 (Petty cash £33 and float account £10).

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

The council continues to hold most of its investment monies in a CCLA account which, on 31 March 2025, held a balance of £1,086,317.

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.

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.

Investment transfers are done on an ad hoc required basis mainly when the precept amounts are received. Transfers from CCLA to the current account are done as required to ensure adequate current account balances

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 3 October the clerk requested that £340,000 be transferred to the CCLA account from the Current account. This was approved by council.

Conversely the clerk requested that £50,000 be transferred from the CCLA account to the current account on the 7 November. This was approved by council.

The investment of council monies has produced some healthy interest generation since interest rates started to increase. As interest rates decrease, this needs to be reflected in the budget.

The current ad hoc investment strategy appears to be working. However section 12.3. of the Councils Financial Regulations state.

"The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written to be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually."

No specific policy has been introduced to date but should 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.

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. The JPAG Practitioners Guide 2024 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 the JPAG Practitioners Guide 2024 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 in question.

- 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. The JPAG Practitioners Guide 2024 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 publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation. The JPAG Practitioners Guide 2024 recommends the following to be assessed as part of this assertion.

IAs should review the Authority's website ensuring that all required documentation is published in accordance with the relevant legislation.

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.

Details of Horden Parish Councils [Transparency data can be found here.](#)

On a quarterly basis

- Details of any expenditure exceeding £500.

At the time of inspection (March 2025) details of expenditure over £500 are shown online for three quarterly periods up to the end of December 2024. The final quarter should be added after 31 March 2025.

- Government Procurement Card transactions.

This is not applicable to Horden Parish Council.

- Procurement information exceeding £5,000.

There is evidence of the 2023/24 expenditure exceeding £5,000 shown online. Whilst procurement exceeding £5,000 has been very limited an updated version of this needs to be provided for 2024/25 (e.g. van purchase and insurance policy)

On an annual basis

- Local Authority land -

Details of land and property owned by Horden Parish Council are reflected in its 2023/24 assets listing shown online. An updated version needs to be published online for 2024/25.

- 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.

At the time of the audit (March 2025) the grant and donation information is valid up until 2023/24. The 2024/25 information needs to be produced as soon as possible after the year end.

- Organisation chart

The latest staff establishment chart shown online is up to date for 2024.

- 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 2024) and Financial Regulations (2024) are shown online. I have noted that both of these documents were reported to members at the Annual Meeting of the Council held in May 2024 and for the Financial Regulations revisited in November 2024.

- 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. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Regulations.

The JPAG Practitioners Guide 2024 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 30 working day period when the Authority's records are available for public inspection.

Following full council approval on 06 June 2024, the Notice of the Exercise of Public Rights for the 2023/24 accounts was dated 10 June 2024 and published online on 11 June 2024. Approval was granted for inspection dates (11 June 2024 to 18 July 2024) at the full council meeting held on 06 June 2024.

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).

IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR

The dates set by the council are recorded in minute HPC 24/25/54 in the council's records.

Horden Parish Council has complied with the publication requirements for the 2023/24 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 the prior year AGAR (see AGAR Page 1 Guidance Notes). The JPAG Practitioners Guide 2024 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 2024 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 11 June 2024. 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 of the AGAR on 6 June 2024. The council resolved that it could say yes to the required governance statements. The individual assertions are reflected in minute no HR 24/25/52 of the 6 June meeting.

Section 1 of the AGAR was signed by the clerk and the Chair and added online on 11 June 2024.

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

This was achieved by the Full Council approval of Section 2 on 6 June 2024. The council approved and recorded this decision in minute HR 25/25/53 of the 6 June meeting. The clerk signed section 2 on 30 May 2024 and following the council meeting on 6 June it was signed by the

chair of the council. The appropriately signed Section 2 of the AGAR is shown online.

Not later than 30 September 2023 Authorities must publish

- **Notice of Conclusion of Audit**

The notice of conclusion of the audit was dated 23 September 2024 and was posted online on 23 September. The conclusion of the audited return was considered and approved by councillors at their next available full council meeting held on 3 October.

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

This notice was dated 18 September 2024 and has been posted online. It was considered and approved at the Full Council Meeting held on 3 October 2024.

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

These sections (unamended) were published online on 18 September and considered and approved at the Council Meeting held on 3 October 2024.

- **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.

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. The JPAG Practitioners Guide 2024 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 Charity number 520826.

On 4 March 2025 the Charities Commissions website indicated that the Charity reporting was up to date with details of the 2023/24 financial year registered with them.

- 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 2024 to 31 March 2025 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.

On the Charity Commission's website, the 2023/24 total income was shown as £110,777 and the total expenditure was £125,479 - this included a Government Grant of £59,920.

The council has not provided any further funds for the Charity during 2024/25.

A separate asset register is in place for the Charity

- Review the level and activity of the charity and where a risk based approach suggests such, review the Independent Examiners report.

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 Charity and I have considered the above requirements and provided my findings to the requirements above. A separate report has also been issued on this area of work.

4.0 Audit Recommendations

Assertion B	Recommendation: The council's Standing Orders should be amended in line with the newly adjusted Financial Regulations and the council should amend its Financial Regulations in line
--------------------	---

	with Procurement Act changes
Assertion G	<i>Recommendation: The personal files history continue to be out of date and 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>

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

EN Horden Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, 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 2024/25 for

ENTHorden Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	565,425	829,914	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	631,309	645,883	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	272,643	269,042	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	374,246	403,139	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	239,145	200,432	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	829,914	1,115,196	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	843,775	1,131,889	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	786,504	830,193	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	409,479	395,015	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 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

29/05/2025

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

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

EN Horden Parish CouncilITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Horden Parish Council
Reserves Allocation 31/3/25

Agenda Item 14e

	Balance 1/4/24	Movement 2024/25	Suggested movement 1/4/25	Balance 1/4/25	Explanation
General Reserve	216,283		21,146	237,429	4 months net expenditure
EMR South Terrace Boundary Wall	111,250		94,400	205,650	build cost + fees
EMR Funded Projects	16,601		-	16,601	Artwork project RINGFENCED
EMR Play Equipment	278,126		100,000	378,126	play area repairs
EMR Cemetery Capital	-		1,000	1,000	Cemetery teddy bear & wildflower
EMR Property Repairs	119,616	5,984		113,632	
EMR Training & Development	-		3,920	3,920	for staff & member development
EMR Equipment Replacement	41,006	33,500	43,500	51,006	reverse movement plus £10k
EMR SWC Improvement	33,633		12,000	45,633	incl new boiler; Damp works; repointing
EMR Elections	13,399		2,000	15,399	election 2025
EMR Youth Projects			5,000	5,000	from Other Grants
EMR Major Schemes			10,000	10,000	to be allocated
Budget balance 2025/26	-		31,800	31,800	
TOTAL	829,140	-	324,766	1,115,196	

HORDEN PARISH COUNCIL

125th Anniversary Working Group

Meeting Attendance

Clerk Sam Shippen, SWC and Events Manager Angela Lee, Cllr Cheryl Robson, Teresa Ellis Coalfields Regeneration Trust, Cllr Laurence Williams, Cllr Frank Leadbitter, Cllr Chris Cain, Maureen McGregor and Susan Gannon Heritage Centre and Tea Rooms, Cllr Dawn Bellingham, Fr Kyle McNeil, Michelle Williams and Andrew Stephenson Horden Comrades Club

Apologies

Michelle Harland, Creative Youth Opportunities and Joe Ingell, Shelter

1 Background

The purpose of this report is to summarise the discussion at the 125th Working Group meeting held on 19th May 2025.

2 School Logo Competition

The Working Group selected Helen Omilusi from Cotsford Primary School year 6 as the winner for the Schools Logo competition.

3 Miners Picnic Event

Due to Martyns Law and if this Event is thought to pose a significant public safety risk I could be contacted and asked to engage with Durham Safety Advisory Group (SAG).

4 History of Horden Book

Cllr Bagnall is to engage with Marco at Regal Print to see if the Blue Prints that are held in the Heritage Centre can be reproduced and to enquire regarding costs. Funders/sponsors may be needed.

5 Slide Show

Carl Joyce has been approached by Cllr Bagnall and Cllr Robson to create a 20 minute film reel which will be played on a loop every hour. The Centennial Centre will host this Event.

6 Veg and Flower Show

Cllr Leadbitter has received donations from various local businesses and is looking for raffle sponsors.

7 Football/Bowls Matches

Cllr Cain has advised that all events are arranged

8 Film – Shelter

8.1 Joe Ingell has informed the Working Group that filming is hopefully going to take place in June.

8.2 Due to lighting concerns in St Marys Church Michelle Williams and Andrew Stephenson have offered free room use in Horden Comrades.

9 Ensemble '84

Ensemble '84 are thinking of charging £5 per ticket

10 Hooked on Crafts

10.1 Hooked on Crafts will be inviting local residents from Horden care homes to attend a 'Crafternoon' Tea.

10.2 A through the decades theme with games, arts and crafts

11 Creative Youth Opportunities Music Festival

CYO were unsuccessful with the Heritage Lottery funding, Michelle has other smaller pots to utilise for the Music Festival which will also help support their Summer Event plans.

12 Horden Comrades

12.1 Horden Comrades will be hosting a kids fun afternoon with a decades theme to be chosen by the children.

12.2 A Brass band has been booked. More information will be given after the next committee meeting.

13 Coalfields Regeneration Trust

13.1 Teresa has informed the Working Group that the Mural on the Gable end of Seventh Street will start soon and the launch will be 28th August.

13.2 With funding the plot in the centre of Yohden Primary will be turned into Isabelle's Garden.

13.3 Food Hub going live date and the decision on hosting a street party outside the Hub House this will take place on 28th August.

14 New Events

14.1 Mark Hudson and Carlo Viglianisi – Going back Brocken, a series of paintings and a sound installation. The sound show will be launched on the evening of 22nd August at St Marys Church. The paintings will be displayed by placing QR codes around the village to create a trail, starting from St Marys church.

14.2 Cllr Bagnall has volunteered to arrange singers and food for an afternoon of entertainment at Horden residential care homes, Cllr Bagnall to source funding.

15 Next Meeting

7th July 5pm

Angela Lee

SWC Building and Events Manager

June

125th Anniversary of Horden August 2025

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
18 12pm to 3pm Bowls – Welfare Park	19 12pm to 3pm Bowls- Welfare Park 2pm Open Day Hooked on Crafts Crafternoon Social Welfare Centre	20 12pm to 3pm Bowls- Welfare Park Time TBC Creative Youth Opportunities Festival Horden Welfare Park	21 12pm to 3pm Bowls- Welfare Park 12 noon to 4.30pm Heritage Display Social Welfare Centre	22 12pm to 3pm Bowls- Welfare Park 10am to 4pm Heritage display Social Welfare Centre 6pm Ensemble '84 Play- Methodist Church	23 1pm to 4pm Miners Day Picnic Welfare Park 6pm Ensemble '84 Play- Methodist Church	24
25 12pm to 3pm Bowls- Welfare Park Short Films by Carl Joyce Centennial Centre TBC	26 12pm to 3pm Bowls- Welfare Park Time TBC Ex Football Players Football Match Football Ladies Time TBC Open day 5pm-8pm Hooked on Crafts Social Welfare Centre	27 12pm to 3pm Bowls- Welfare Park 10am to 4.30pm Heritage Display TBC Shelter Film of Numbered Streets Horden Comrades?	28 10am Mural unveil -Hub House 1pm Isabella Garden Launch-Yohden Primary 12pm to 3pm Bowls- Welfare Park 11am -3pm Football: Kids Fun Afternoon 3pm-7pm Veg and Flower Benching Day Social Welfare Centre	29 12pm to 3pm Bowls- Welfare Park 10am - 6pm Veg and Flower Show Horden Welfare Centre Open to the Public Social Welfare Centre 2pm-4pm Coalfields Regen Trust Hub House Celebrations	30 12pm to 3pm Bowls – Welfare Park 10am – 12 noon Veg and Flower Show Social Welfare Centre Horden Comrades Jenna Coalfield singer Joel Armstrong Brass band	31

Horden Parish Council (HPC) & Horden Together Partnership (HTP)



Joint Working Agreement

Our Pledge

We will work together to collaborate and support our partners and our communities to promote safer places, protect the environment and empower people to live healthier and happier lives.

In particular we will:-

- Support an inclusive environment that promotes dignity, equity and respect.
- Support community engagement by sharing opportunities to participate in activities that help create healthy communities.
- Provide access to common spaces in a fair and equitable manner.
- Actively engage in environmentally sustainable projects and activities
- Communicate effectively and openly, in a timely manner.
- Take a shared role in maintaining health & safety in the workplace, protecting personal safety and securing the building by ensure that doors are not left open unnecessarily and that windows are closed when leaving the space.
- Provide advance notification to each other of any new large event / organised activity that will impact upon the routine car parking arrangements at the Horden Social & Welfare Centre.
- Share relevant information with others and uphold confidentiality of sensitive information as necessary and in accordance with any data sharing agreements.
- Work together to provide oversight and reports to the HPC and HTP Board on any relevant matters of mutual interest or concern.

The Horden Parish Council as a responsible landlord will:-

- Foster a positive workplace culture and demonstrate attitudes and behaviours that will contribute to a supportive, harmonious, and engaging environment that protects wellbeing of staff and service users.
- Treat all HTP partners, volunteers, guests and service users with respect and courtesy in all of their interactions.
- Develop and maintain the trust of the HTP through communications that are unbiased, transparent and accessible.
- Actively engage in environmentally sustainable projects and provide sustainable solutions and recycling services.
- Listen to, acknowledge and respond to reported issues and concerns raised by HTP
- Provide clean, safe, well-maintained spaces for building users.

- Make suitable arrangements to access and egress the building following notification by HPT to extend working hours.
- Raise any issues concerning conditions of use as set out within the licence directly with the Head of Corporate Property and Land, DCC.
- Raise any other issues concerning the Horden Together Partnership directly with Head of Community Protection, DCC.

The Horden Together Partnership as a responsible tenant will:-

- Foster a positive workplace culture and demonstrate attitudes and behaviours that will contribute to a supportive, harmonious, and engaging environment that protects wellbeing of staff and service users.
- Communicate and interact with all persons who work and visit the Horden Social and Welfare Centre in a respectful, professional and courteous manner
- Champion the climate change emergency through the promotion of sustainable activities, campaigns and projects and adherence to measures aimed at reducing energy consumption.
- Make suitable arrangements for any visitors or service users who do not have authorised access or an appointment to access the building on the ground floor.
- Keep common spaces clean and be responsible for their own conduct as well as the conduct of occupants and visitors they bring into the building.
- Maintain a clean and tidy office area; everyone is personally responsible for their own belongings and communal amenities; cleaning of kitchen, crockery, and cutlery.
- Maintain an up to date list of organisations and individuals involved in the HTP and who have been given access to the Horden Social & Welfare Centre.
- Regularly update the HPC with the list of HTP partners for their information
- It is reasonable for HPT to request infrequent extended opening hours for issues relating to community engagement. In such circumstances, HTP will give prior written notification to the HPC in relation to any requirements from HTP to extend working hours.
- Report any imminent safety issues and/or hazardous conditions without delay directly to Horden Parish Council staff
- Raise any issues concerning conditions of use as set out within the licence directly with the Head of Corporate Property and Land, DCC
- Raise any other issues concerning the Horden Together Partnership directly with Head of Community Protection, DCC

This is a voluntary agreement and will not supersede any terms and conditions as set out within the licence granted by HPC to Durham County Council in relation to Safe Durham Partnership activities and occupation of the defined space.

Signed on behalf of

Horden Parish Council

Signed on behalf of

Horden Together Partnership

HORDEN PARISH COUNCIL

Donation to John Harper

1 Background

- 1.1 An Events working group meeting was held on 25th March which was attended by Cllr Frank Leadbitter and Cllr Cheryl Robson to decide the donation to be given to Mr Harper for his part in the VE Day 80th Anniversary Celebration.
- 1.2 The donation for Mr Harper's contribution to the evening was originally £30 but as this was for Charity £50 would be donated. The Clerk has advised this is redirected to council as the Events Working Group cannot make decisions.

2 Recommendation

That Council considers what contribution is to be given to Mr Harper

Angela Lee

SWC Building and Events Manager

June 2025

From: General Secretary
Sent: 19 May 2025 20:51
Subject: NAC General Management Meeting, Carlisle

Dear Colleagues,

The Next meeting of the NAC will be held on Monday 9th June in the Station Hotel, Carlisle at 10.30am (Please find agenda attached) tea and coffee will be available from 10am during registration.

The hotel is located next door to the railway station and there is car parking at the rear.

Councillor Brian Nelson
National Secretary
National Association of Councillors
0191 3789947 office
0779 1574879 mobile

National Association of Councillors
General Management Meeting

9th June 2025 at 10.30am
The Station Hotel, Carlisle

Meeting called by: The Chairman
Chairman: Councillor Graeme Brooks
Attendees: NAC Delegates

Agenda

- Chairman's Welcome Cllr. Graeme Brooks
- Apologies for absence
- Minutes of the previous meeting
- Matters arising
- National Secretary's Report National Secretary
- NAC Conferences 2025
- Local Government Elections 2025
- Finance Statement Susan Nelson
- Training Officers Report Cllr. Anne Bonner
- Regional Reports Regional Officers
- Dates/Venues for future meetings