

Horden Parish Council

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

13 June 2025

Dear Member

You are summoned to attend the Horden Parish Council Special Meeting to be held in Horden Social Welfare Centre, Seventh Street, Horden on Thursday 19 June 2025 at 6pm.

HORDEN PARISH COUNCIL ORDER OF BUSINESS **Special Meeting to be held 19 June 2025**

1. **Apologies for Absence** – to consider for approval.
2. **Declarations of Interest** – to receive declarations of interest from Members on items of the agenda in accordance with the Localism Act 2011 and the Council's Code of Conduct.
3. **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.***
4. **Annual Accountability Return (enclosed)**
 - a) **Revised Annual Accounting Statement and associated revisions report** – to consider report.
 - b) **Revised Annual Accounting Statement** – to consider for approval.
 - c) **Revised Notification of dates for electors' rights** – to approve timetable to commence on Tuesday 24th June until Monday 4th August 2025.
 - d) **Revised Earmarked Reserves** - to consider allocation.



Samantha Shippen
Clerk to the Council
13 June 2025

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

HORDEN PARISH COUNCIL

Revised Annual Accounting Statement and associated revisions

1. Background

- 1.1 Council approved the Annual Accounting Statement for the year ended 31st March 2025 at its meeting held on 5th June 2025.
- 1.2 When preparing the documents for publication and submission for external audit an error was identified by the RFO.
- 1.3 An anomaly had been previously identified and corrected with the support of the Council's accounting software provider which had affected the carry forward from 2023/24. It was thought that the effect on 2024/25 was simply to the box 1 which was not the case. The difference was £774 which then increased box 6 and lowered box 7 in 2024/25 by the same amount, it was related to an accrual posted after 2024 completion.
- 1.4 The earmarked reserve held by Horden Parish Council was also affected and is represented with the same £774 difference.

2. Proposal

- 2.1 The Council approve the revised annual accounting statement and resulting earmarked reserve allocation.
- 2.2 In order to make the correction, the dates for exercise of electors rights are adjusted.

3. Recommendation - Council is recommended to approve the revised Annual Accounting statement, exercise of electors rights dates and earmarked reserve allocations.

Samantha J Shippen FCG, FSLCC, CMC
Clerk to the Council
June 2025.

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2025

HORDEN PARISH COUNCIL 2024/25

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
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 the 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	201,206	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	1,114,422	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).

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Working details for ANNUAL RETURN - Year ended 31 March 2025

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
1	288,214	552,703	310		GENERAL RESERVE
1	61,250	61,250	320		EMR SOUTH TER. BOUNDARY WALL
1	16,601	16,601	321		EMR FUNDED PROJECTS
1	78,126	78,126	322		EMR PLAY EQUIPMENT
1	68,319	68,319	323		EMR CEMETERY CAPITAL
1	39,616	39,616	326		EMR PROPERTY REPAIRS
1	262	262	327		EMR SUNDERLAND ROAD
1	6	6	331		EMR EQUIPMENT REPLACEMENT
1	3,633	3,633	332		IMPROVEMENT RES SWC
1	9,399	9,399	336		E M R ELECTIONS
1	Balances brought forward	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 the previous year.	
2	631,309	645,883	1176	101	PRECEPTS RECEIVED
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	858	853	1189	101	INCOME-ADMIN MISC
3	34,937	53,761	1196	101	INCOME-BANK INTEREST
3	115,982	96,381	1198	101	LCTSS GRANT
3	2,300	2,438	1281	102	INCOME-ALLOT RENT
3	842	1,565	1383	103	INCOME-CEM MEMORIAL PLAQUES
3	60,610	54,557	1384	103	INCOME-CEMETERY FEES
3	10	2	1389	103	INCOME-CEM MISC
3	558	558	1390	103	INCOME-MEMORIAL BENCHES
3	1,635	1,636	1483	104	INCOME-PK GROUND FEE
3	3,528	3,696	1486	104	INCOME-PK SLAND RD BUNG RENT
3	13,688	2,270	1487	104	INCOME-PK INS CLAIMS
3	500	194	1489	104	INCOME-PK MISC
3	34,934	40,287	1682	106	INCOME-SWC LETTINGS
3	49	0	1688	106	INCOME-SWC CATERING
3	0	130	1689	106	INCOME-SWC MISC
3	0	7,679	1777	107	INCOME-GP EXTERNAL FUNDING
3	67	42	1778	107	INCOME-GP EVENTS
3	1,442	1,385	1790	107	INCOME-GP DOG BAGS
3	286	333	1799	107	INCOME-POPPY WREATHS
3	417	1,275	1975	109	INCOME-ASSETSALE
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	87,779	103,484	1101	101	AD-WAGES
4	7,742	9,257	1102	101	AD-EMPLOYERS NI
4	16,913	20,179	1103	101	AD-EMPLOYERS PENSION
4	68,497	43,261	1301	103	CEM-WAGES
4	5,947	3,714	1302	103	CEM-EMPLOYERS NI
4	13,418	9,074	1303	103	CEM-EMPLOYERS PENS
4	110,852	141,443	1401	104	PK-WAGES

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Working details for ANNUAL RETURN - Year ended 31 March 2025

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
4		7,910	10,018	1402	104	PK-EMPLOYERS NI
4		18,044	22,654	1403	104	PK-EMPLOYERS PENSION
4		30,483	33,059	1601	106	SWC-WAGES
4		2,046	2,175	1602	106	SWC-EMPLOYERS NI
4		4,616	4,821	1603	106	SWC EMPLOYERS PENSION
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		26,072	26,072	1363	103	CEM- LOAN REPAYMENT
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		1,800	1,800	1110	101	AD-ROOM FEES
6		30	0	1120	101	AD-MISCELLANEOUS
6		1,255	1,220	1121	101	AD-TELEPHONE/FAX
6		260	174	1122	101	AD-POSTAGE
6		335	352	1123	101	AD-STATIONERY
6		10,885	10,866	1125	101	AD-INSURANCE
6		1,220	1,396	1126	101	AD-PHOTOCOPIER
6		0	108	1137	101	AD-PLANT & EQUIPMENT
6		622	1,072	1151	101	AD-BANK CHARGES
6		4,902	5,663	1152	101	AD-IT FEES
6		30	3,669	1159	101	AD-PROFESSIONAL FEES
6		1,435	1,435	1213	102	AL-RENTS
6		39	40	1220	102	AL-MISCELLANEOUS
6		5,158	5,389	1304	103	CEM-COUNCIL TAX
6		255	91	1307	103	CEM-CLOTHING
6		1,519	1,671	1311	103	CEM-RATES
6		-342	635	1312	103	CEM-WATER
6		841	1,195	1314	103	CEM-ELECTRICITY
6		89	86	1316	103	CEM-CLEANING
6		796	871	1320	103	CEM-MISCELLANEOUS
6		336	289	1321	103	CEM-TELEPHONE/FAX
6		99	298	1336	103	CEM-BUILDINGS
6		402	45	1337	103	CEM-PLANT & EQUIP
6		230	5	1338	103	CEM-TOOLS
6		1,272	2,077	1339	103	CEM-EQUIP REPAIRS
6		2,229	1,094	1340	103	CEM-GROUNDS MAINTNCE
6		1,758	1,612	1342	103	CEM-EQUIPMENT FUEL
6		2,323	683	1343	103	CEM-VEHICLE MAINTNCE
6		466	735	1344	103	CEM-VEHICLE FUEL
6		535	461	1345	103	CEM-VEHICLE TAX/INS
6		940	412	1346	103	CEM-HORTICULTURE
6		28	45	1347	103	CEM-HEALTH & SAFETY
6		640	574	1349	103	CEM - PLAQUES
6		0	415	1359	103	CEM-PROFESSIONAL FEE

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Working details for ANNUAL RETURN - Year ended 31 March 2025

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6	20,371	5,734	1361	103	CEM-MAJOR SCHEMES
6	1,829	1,883	1362	103	CEM-TRADE WASTE
6	0	298	1364	103	CEM-MEMORIAL BENCHES
6	154	131	1407	104	PK-CLOTHING
6	720	749	1411	104	PK-RATES
6	410	410	1413	104	PK-RENTS
6	1,689	2,157	1414	104	PK-ELECTRICITY
6	63	94	1416	104	PK-CLEANING
6	11,058	0	1420	104	PK-MISCELLANEOUS
6	336	317	1421	104	PK-TELEPHONE/FAX
6	2,594	722	1436	104	PK-BUILDINGS
6	305	191	1437	104	PK-PLANT & EQUIPMENT
6	416	208	1439	104	PK-EQUIP REPAIRS
6	1,709	1,461	1440	104	PK-GROUNDS MAINT
6	484	468	1442	104	PK-EQUIPMENT FUEL
6	1,376	1,310	1446	104	PK-HORTICULTURE
6	197	33	1447	104	PK-HEALTH & SAFETY
6	0	178	1448	104	PK-PLAY EQUIPMENT
6	356	376	1459	104	PK-PROFESSIONAL FEES
6	1,719	3,593	1604	106	SWC-COUNCIL TAX
6	29	48	1607	106	SWC-CLOTHING
6	7,360	7,360	1611	106	SWC-RATES
6	246	1,030	1612	106	SWC-WATER
6	4,969	6,960	1614	106	SWC-ELECTRICITY
6	4,068	8,949	1615	106	SWC-GAS
6	561	1,225	1616	106	SWC-CLEANING
6	4,189	7,295	1636	106	SWC-BUILDINGS
6	365	326	1637	106	SWC-PLANT & EQUIP
6	1	0	1638	106	SWC-TOOLS
6	453	202	1647	106	SWC-HEALTH & SAFETY
6	24	55	1649	106	SWC-CATERING
6	122	0	1659	106	SWC-PROFESSIONAL FEE
6	1,355	1,436	1663	106	SWC-TRADE WASTE
6	419	645	1710	107	GP-ROOM FEES
6	725	2,607	1719	107	GP-CHAIR'S ALLOWANCE
6	371	0	1720	107	GP-MISCELLANEOUS
6	2,778	2,246	1724	107	GP-SUBSCRIPTIONS
6	6,291	5,147	1726	107	GP-MEMBERS PARTICIPATION ALLOW
6	377	240	1727	107	GP-OFFICER TRAVEL & SUBS
6	1,079	1,055	1729	107	GP-CONF/TRAINING
6	150	400	1732	107	GP-PUBLICITY
6	9,731	10,824	1733	107	GP-ACTIVITIES & EVENTS
6	5,180	5,355	1757	107	GP-AUDIT
6	1,190	2,202	1759	107	GP-PROFESSIONAL FEES
6	1,564	1,600	1760	107	GP-DOG BAGS
6	369	313	1761	107	GP-POPPY WREATHS

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Working details for ANNUAL RETURN - Year ended 31 March 2025

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6		14,215	0	1762	107	GP-FUNDED PROJECTS
6		18,950	10,507	1863	108	OTHER GRANTS
6		53,896	0	1864	108	WELFARE PARK GRANTS
6		0	56,205	1963	109	CP-CAPITAL PURCHASES
6		7,700	0	1964	109	MAJOR SCHEMES
6		180	180	11045	110	BAR LICENCES
6		2,063	0	11264	112	WINTER HUB EXPENDITURE
6	(-) All other payments	239,145	201,206	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	1,114,422	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		39,244	43,647	201		CURRENT BANK ACCOUNT
8		285	285	202		90 DAY DEPOSIT A/C
8		802,581	1,086,317	204		CCLA PUB. SECTOR
8		1,570	1,596	205		BUSINESS SAVERS ACCOUNT
8		84	33	210		PETTY CASH
8		10	10	211		FLOAT ACCOUNT
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		786,504	830,193	Total Fixed Assets		
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		409,479	395,015	Total Borrowings		
10	Total borrowings	409,479	395,015	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).		

Local council name: Horden Parish Council

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2025

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

<p>1. Date of announcement: Monday 9th June 2025 (a)</p> <p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2025 these documents will be available on reasonable notice on application to:</p> <p>(b) Mrs Samantha Shippen FCG, FSLCC, CMC, Clerk to the Council Social Welfare Centre, Seventh Street, Horden, Peterlee, Co Durham SR8 4LX. 0191 5180823. clerk@horden-pc.gov.uk</p> <p>commencing on (c) Tuesday 24th June 2025</p> <p>and ending on (d) Monday 4th August 2025</p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> the opportunity to question the auditor about the accounts; and the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:</p> <p>Forvis Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk</p> <p>5. This announcement is made by (e) <i>Samantha Shippen, Clerk to the Council</i></p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2025.</p> <p>(e) Insert name and position of person placing the notice</p>
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Horden Parish Council
Reserves Allocation 31/3/25

Agenda Item 4d

	Balance 1/4/24	Movement 2024/25	Suggested movement 1/4/25	Balance 1/4/25	Explanation
General Reserve	216,283		20,372	236,655	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	- 39,484	323,992	1,114,422	