

# HORDEN RECREATION GROUND

England & Wales · Charity number 520826

## Details

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Other names	MINERS RECREATIN GROUND OR PLEASURE GROUND, HORDEN WELFARE PARK
Status	Registered
Legal form	Other
Registered	1965-08-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Horden Social Welfare Centre Seventh Street Horden Peterlee SR8 4LX
Phone	01915180823
Email	<a href="mailto:clerk@horden-pc.gov.uk">clerk@horden-pc.gov.uk</a>
Website	<a href="https://horden.parish.durham.gov.uk/">https://horden.parish.durham.gov.uk/</a>

## Activities

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**Objects:** (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.

**Activities:** Public Park used for recreational use.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** HORDEN AND THE SURROUNDING NEIGHBOURHOOD
- Durham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£29,338	£61,343	-	-
2024-03-31	£110,777	£125,479	-	-
2023-03-31	£128,184	£192,239	-	-
2022-03-31	£85,404	£49,818	-	-
2021-03-31	£109,928	£37,594	-	-

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## Trustees

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Name	Role	Appointed
HORDEN PARISH COUNCIL		

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**HORDEN RECREATION GROUND**

England & Wales - Charity number 520826

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# Accounts

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# **HORDEN RECREATION GROUND**

**INCOME AND EXPENDITURE ACCOUNTS 2024/25**

**CHARITY NAME: HORDEN RECREATION GROUND**

**Charity Commission Registered Number 520826**

**For the Financial Year Ended 31<sup>st</sup> March 2025**

**SECTION A Unrestricted Funds**

<b>INCOME - SUMMARY</b>	<b>2023/2024 £</b>	<b>2024/2025 £</b>
BALANCE BROUGHT FORWARD	£59,000	£44,298
DONATIONS AND LEGACIES	£59,920	£0
CHARITABLE ACTIVITIES	£22,809	£21,637
OTHER	£28,048	£7,702
<b>TOTAL INCOME</b>	<b>£110,777</b>	<b>£29,338</b>
<b>TOTAL</b>	<b>£169,777</b>	<b>£73,637</b>
<b>EXPENDITURE - SUMMARY</b>		
	<b>2023/2024 £</b>	<b>2024/2025 £</b>
TOTAL EXPENDITURE	£125,479	£61,344
NET TOTAL (Inc-Exp)	£44,298	£12,293
TOTAL CASH & INVESTMENTS	£44,298	£12,293

A detailed income/expenditure report can be found in APPENDIX 1.

**SECTION B Restricted Income Funds**

Horden Parish Council, as sole Trustees of the Charity, support Horden Recreation Ground financially via a grant donation, under their powers, specifically the Open Spaces Act 1906 s.9 and s.10. The grant donation is used solely to offset the expenditure incurred by Horden Recreation Ground.

**SECTION C Endowment Funds**

Name of Charity	Horden Recreation Ground
Has the charity any endowment funds	NO

**SECTION D****Statement of Assets and Liabilities at Year End**For the Financial Year ended 31<sup>st</sup> March 2025

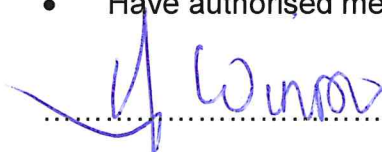
D1a	Cash Funds	£12,293
D1b	Other Monetary Assets	N/A
D3a	Investment Assets	N/A
D3b	Assets Retained for the Charity's Own Use	£145,409
D2	Liabilities	N/A

Declaration

I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature



Full Name

Francis Winrow

Position (eg. Chairman)

Chairman

Date

5/6/2025

**TRUSTEES' ANNUAL REPORT****(Accompanying Income and Expenditure Accounts)****SECTION 1****Legal and Administrative Information**

Charity Name	Hornden Recreation Ground
Charity Commission Number	520826
For the Year Ended	31 <sup>st</sup> March 2025
Charity's principal address	Hornden Parish Council Hornden Social Welfare Centre Seventh Street Hornden Peterlee Co Durham SR8 4LX

Governing Document                      Transfer document dated 5<sup>th</sup> November 1998.

Objects of the charity                      In the interests of social welfare, to improve the conditions of life for the inhabitants of the area without distinction of political, religious or other opinions by the provision and maintenance of a recreation ground.

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

Professional Advisers                      Mortons Solicitors, Sunderland

**SECTION 2                                      Trustees and Governance**

Name of Trustee	Dates during which the named trustees acted if not for the whole period of this report	Name of person (or body) entitled to appoint any charity trustee
Horden Parish Council		Horden Parish Council

Please explain briefly how trustees are elected or appointed.

Trustee selection method                      The term Trustee in accordance with the document of transfer dated 5<sup>th</sup> November 1998 applied to Horden Parish Council as a corporate body. There are no individual Trustees.

Names of the charity's  
Custodian trustees                              Not Applicable.

**SECTION 3                                      Activities and Achievements**

Horden Recreation Ground continues to provide value for money recreational services to the local public. The park boasts two play areas, cricket field, general training pitch with floodlights, football ground, bowling greens, a multi-sports pitch, decorative bandstand and two sculptures.

The ground is host to a number of thriving sports clubs;  
Horden Cricket Club.  
Horden Community Welfare Football Club.  
Horden Community Welfare Football Club Ladies  
Horden Community Welfare Football Club Junior Academy.  
Horden Mens and Ladies Bowls Club.

The ground floor of Ambulance House is designated the Vintage Tearoom, which is open three days per week, March to October, and run by volunteers. The upper floor is occupied by

Horden Heritage Centre, to showcase displays of local memorabilia, which have been donated or loaned to the Centre.

Park House, a former residential property is now home to Creative Youth Opportunities (CYO), a CIC social enterprise which uses art to enrich the lives of children & young people.

## **SECTION 4 Policies**

Charity trustees should give in their report a description of the policies that they have adopted.

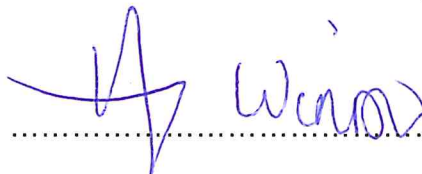
Reserves Policy	Horden Parish Council operating as trustee, use a five year strategic plan in which reserves are allocated. Contingency funds are set aside in the form of a donation for the ground when applicable in order to purchase equipment to effect emergency repairs where required.
Grant-making Policy	The Trust, through the Parish Council try to access external grants/funding opportunity whenever practical. Any grants obtained will be utilised for the benefit of improvements to recreation facilities and on revenue costs associated therewith.
Investments selection policy	There is no such policy.
Review of major risks	The Charity has an extensive asset base. Major refurbishment is required to the properties which commenced in 2019/20.

## **SECTION 5 Signature and Declaration**

Declaration I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature



.....

Full Name

Francis Winrow

Position (eg. Secretary, Chair)

Chairman

Dated

5/6/2025

# **HORDEN RECREATION GROUND**

**INCOME AND EXPENDITURE ACCOUNTS 2024/25**

**CHARITY NAME: HORDEN RECREATION GROUND**

**Charity Commission Registered Number 520826**

**For the Financial Year Ended 31<sup>st</sup> March 2025**

**SECTION A Unrestricted Funds**

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**SECTION C Endowment Funds**

Name of Charity	Horden Recreation Ground
Has the charity any endowment funds	NO

**SECTION D****Statement of Assets and Liabilities at Year End**For the Financial Year ended 31<sup>st</sup> March 2025

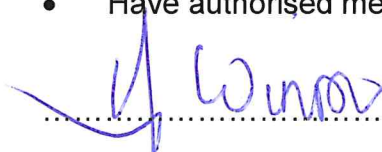
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Full Name

Francis Winrow

Position (eg. Chairman)

Chairman

Date

5/6/2025

**TRUSTEES' ANNUAL REPORT****(Accompanying Income and Expenditure Accounts)****SECTION 1****Legal and Administrative Information**

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Charity Commission Number	520826
For the Year Ended	31 <sup>st</sup> March 2025
Charity's principal address	Hornden Parish Council Hornden Social Welfare Centre Seventh Street Hornden Peterlee Co Durham SR8 4LX



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Park House, a former residential property is now home to Creative Youth Opportunities (CYO), a CIC social enterprise which uses art to enrich the lives of children & young people.

## **SECTION 4 Policies**

Charity trustees should give in their report a description of the policies that they have adopted.

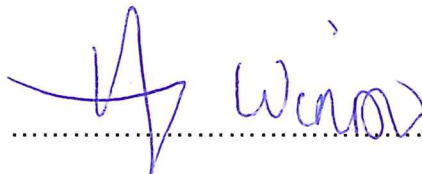
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Grant-making Policy	The Trust, through the Parish Council try to access external grants/funding opportunity whenever practical. Any grants obtained will be utilised for the benefit of improvements to recreation facilities and on revenue costs associated therewith.
Investments selection policy	There is no such policy.
Review of major risks	The Charity has an extensive asset base. Major refurbishment is required to the properties which commenced in 2019/20.

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Declaration I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature



Full Name

Francis Winrow

Position (eg. Secretary, Chair)

Chairman

Dated

5/6/2025

## INTERNAL AUDIT REPORT

### HORDEN PARISH COUNCIL - HORDEN RECREATION GROUND WELFARE TRUST CHARITY ARRANGEMENTS.

### FOR INFORMATION MEMBERS OF THE HORDEN PARISH COUNCIL AND HORDEN RECREATION GROUND WELFARE TRUST.

22 APRIL 2025

#### Introduction

1 As part of the 2024/25 Internal Audit Plan, an audit was carried out in March 2025 to evaluate the control framework in place on the management of the risks associated with Horden Parish Council and their Horden Recreation Ground Welfare Trust charity arrangements.

2 The last audit in this area was carried out in February 2024 when a Substantial Level of assurance was provided. This assurance level is defined as:-

**“There is a sound system of control. Any weaknesses identified expose some of the system objectives to minor risk.”**

3 This year’s audit examines the financial arrangements in place for the Horden Recreation Ground Welfare Trust including receipts and payments, banking arrangements and grant money requested and received from Horden Parish Council covering the period 1 April 2024 to 31 March 2025.

#### Conclusion

4 The recent audit work has again resulted in a continuation of the **Substantial** level of assurance that the control framework and procedures in place are effective in managing the associated risks.

#### Summary of Findings

5 The council is a sole managing trustee of a charitable body called the Horden Recreation Ground Welfare Trust - Charity number 520826. The council is shown as the sole trustee on the Charity Commission’s register and no other trusteeships are registered for this charity.

6 The following information is reflected in the sighted original Trust Deed dated 5 November 1998

“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.

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).

7 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’s inhabitants.

8 Trustees are asked to declare any interest in agenda items at the start of each meeting.

9 At the date of the audit (4 March 2025) the Charity Commission’s website showed that the 2023/24 total income was £110,777 and the total expenditure was £125,479 - this included a Government Grant of £59,920. The returns to the Charity Commission were up to date with the next one due following the end of the 2024/25 year.

10 The Charity’s financial arrangements are administered by Horden Parish Council. The Charity is run in accordance with Horden Parish Councils Policies and procedures. Some thought should be given to the establishment of separate Trust related policies and procedures.

11 As well as a separate Alpha accounting system for the Charity, Horden Parish Council administers a separate bank account, cheques book, paying in book, purchase orders (HRG numbers), receipt book and financial records. Therefore all procedures are in place to ensure that receipts and payments relating to the charity are kept separate from those of the parish council.

12 The Trust determines its own budget and fees and charges applicable for annual rent of buildings and pitches etc. For example, the 2025/26 fees and budget were determined at a meeting of the Trustees on 16 January 2025.

13 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 continue to be undertaken between bank statements and the Alpha computer system. Budgetary control statements are also provided to enable Trustees to be financially aware of their current position.

14 I have examined a range of trust income (mainly annual and ad hoc pitch hire and utility cost payments from pitch users and building use (Football and Cricket Clubs, Heritage Tea Room, Big Foot Studios and expenditure transactions for the period 1 April 2024 to 31 March 2025 and can certify that they were 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. I have audited a sample of these payments.

15 Related to the above I have also examined a sample of BACS and Direct Debit payments relating to the charity. These are again mainly for utility costs. All appeared to be appropriately accounted for.

16 Cash income related receipts were traced from the receipt book to the paying in book (post office) and then to the bank account. Again, all items sampled were appropriately accounted for.

17 For 2024/25 no grants have been paid by the parish council to the charity as the reserve balances for the Charity are considered adequate.

18 A separate asset register is in place for the Charity.

19 The council continues to produce separate monthly agendas for Charitable Trust meetings. These monthly meetings are held independently of and immediately following parish council meetings.

## **Background**

20 This report is intended to present to the council the findings and conclusion of the audit. Any findings have been discussed with officers to improve the control framework. The views of officers have been taken into account in this report.

**HORDEN RECREATION GROUND**

England & Wales - Charity number 520826

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# Accounts

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# **HORDEN RECREATION GROUND**

**INCOME AND EXPENDITURE ACCOUNTS 2023/24**

**CHARITY NAME: HORDEN RECREATION GROUND**

**Charity Commission Registered Number 520826**

**For the Financial Year Ended 31<sup>st</sup> March 2024**

<b>SECTION A Unrestricted Funds</b>		
<b>INCOME - SUMMARY</b>	<b>2022/2023</b>	<b>2023/2024</b>
	£	£
BALANCE BROUGHT FORWARD	£123,055	£59,000
DONATIONS AND LEGACIES	£89,356	£59,920
CHARITABLE ACTIVITIES	£19,261	£22,809
OTHER	£19,567	£28,048
TOTAL INCOME	£128,184	£110,777
TOTAL	£251,239	£169,777
<b>EXPENDITURE- SUMMARY</b>	<b>2022/2023</b>	<b>2023/2024</b>
	£	£
TOTAL EXPENDITURE	£192,239	£125,479
NET TOTAL (Inc-Exp)	£59,000	£44,298
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A detailed income/expenditure report can be found in **APPENDIX 1**.

<b>SECTION B Restricted Income Funds</b>	
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Horden Parish Council, as sole Trustees of the Charity, support Horden Recreation Ground financially via a grant donation, under their powers, specifically the Open Spaces Act 1906 s.9 and s.10. The grant donation is used solely to offset the expenditure incurred by Horden Recreation Ground.

<b>SECTION C Endowment Funds</b>	
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Name of Charity Horden Recreation Ground

Has the charity any endowment funds NO

**SECTION D****Statement of Assets and Liabilities at Year End**For the Financial Year ended 31<sup>st</sup> March 2024

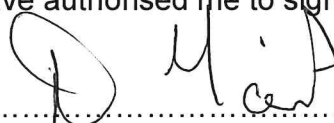
D1a	Cash Funds	£44,298
D1b	Other Monetary Assets	N/A
D3a	Investment Assets	N/A
D3b	Assets Retained for the Charity's Own Use	£146,891
D2	Liabilities	N/A

Declaration

I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature

  
.....

Full Name

David Tait

Position (eg. Chairman)

Chairman

Date

6<sup>th</sup> June 2024**TRUSTEES' ANNUAL REPORT****(Accompanying Income and Expenditure Accounts)****SECTION 1****Legal and Administrative Information**

Charity Name

Horden Recreation Ground

Charity Commission Number

520826

For the Year Ended

31<sup>st</sup> March 2024

Charity's principal address

Horden Parish Council  
Horden Social Welfare Centre  
Seventh Street  
Horden  
Peterlee  
Co Durham  
SR8 4LX





# **HORDEN RECREATION GROUND**

**INCOME AND EXPENDITURE ACCOUNTS 2023/24**

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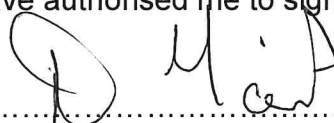
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Chairman

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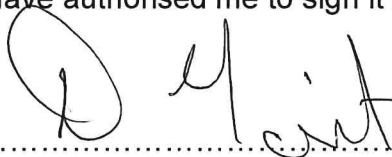
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Dated

6<sup>th</sup> June 2024

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### FOR INFORMATION MEMBERS OF THE HORDEN PARISH COUNCIL AND HORDEN RECREATION GROUND WELFARE TRUST.

6 JUNE 2024

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8 Trustees are asked to declare any interest in agenda items at the start of each meeting.

9 On 8 April 2024 the Charities Commissions website indicated that the Charity reporting was overdue by 68 days. No income and expenditure figures are lodged with the Charities Commission for the year ending 31 March 2023. The current year’s figures (2023/24) should be submitted when required. **As a result of the audit this missing year ending 31 March 2023 information was forwarded to the Charity Commission on 11 April.** *A copy of the Charity Commission Annual Return 2023 and future years submissions should be retained on file.*

10 The Charity’s financial arrangements are administered by Horden Parish Council. The Charity is run in accordance with Horden Parish Councils Policies and procedures. Some thought should be given to the establishment of separate Trust related policies and procedures.

11 As well as a separate Alpha accounting system for the Charity, Horden Parish Council administers a separate bank account, cheques book, paying in book, purchase orders (HRG numbers), receipt book and financial records. Therefore all procedures are in place to ensure that receipts and payments relating to the charity are kept separate from those of the parish council.

12 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.

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

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

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

16 The 2023/24 parish council grant to the Charity was shown as £136,557 in the latest budget report. For 2023/24 a grant of only £50,000 has been paid into the Trust. This is because the council will now only release grant monies once expenditure has been incurred. This avoids any grant payments being made without any expenditure being incurred by the charity. Various underspends exist on the charities budget to actual expenditure figures meaning the full transfer of grant was not necessary for 2023/24.

17 A separate asset register is in place for the Charity.

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

## **Background**

This report is intended to present to the council the findings and conclusion of the audit. Any findings have been discussed with officers to improve the control framework. The views of officers have been taken into account in this report.

**HORDEN RECREATION GROUND**

England & Wales - Charity number 520826

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# Accounts

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# **HORDEN RECREATION GROUND**

**INCOME AND EXPENDITURE ACCOUNTS 2022/23**

**CHARITY NAME: HORDEN RECREATION GROUND**

**Charity Commission Registered Number 520826**

**For the Financial Year Ended 31<sup>st</sup> March 2023**



D3a	Investment Assets	N/A
D3b	Assets Retained for the Charity's Own Use	£143,737
D2	Liabilities	N/A

Declaration I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature .....

Full Name David Tait

Position (eg. Chairman) Chairman

Date 1<sup>st</sup> June 2023

**TRUSTEES' ANNUAL REPORT**

**(Accompanying Income and Expenditure Accounts)**

**SECTION 1 Legal and Administrative Information**

Charity Name Horden Recreation Ground

Charity Commission Number 520826

For the Year Ended 31<sup>st</sup> March 2023

Charity's principal address Horden Parish Council  
Horden Social Welfare Centre  
Seventh Street  
Horden  
Peterlee  
Co Durham  
SR8 4LX

Governing Document Transfer document dated 5<sup>th</sup> November 1998.

Objects of the charity In the interests of social welfare, to improve the conditions of life for the inhabitants of the area without distinction of political, religious or other opinions by the provision and maintenance of a recreation ground.

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

Professional Advisers

Mortons Solicitors, Sunderland

## **SECTION 2**

### **Trustees and Governance**

<b>Name of Trustee</b>	<b>Dates during which the named trustees acted if not for the whole period of this report</b>	<b>Name of person (or body) entitled to appoint any charity trustee</b>
Horden Parish Council		Horden Parish Council

Please explain briefly how trustees are elected or appointed.

Trustee selection method

The term Trustee in accordance with the document of transfer dated 5<sup>th</sup> November 1998 applied to Horden Parish Council as a corporate body. There are no individual Trustees.

Names of the charity's  
Custodian trustees

Not Applicable.

## **SECTION 3**

### **Activities and Achievements**

Horden Recreation Ground continues to provide value for money recreational services to the local public. The park boasts two play areas, cricket field, general training pitch with floodlights, football ground, bowling greens, a multi-sports pitch, decorative bandstand and two sculptures.

The ground is host to a number of thriving sports clubs;  
Horden Cricket Club.  
Horden Colliery Welfare Football Club.  
Horden Colliery Welfare Football Club Ladies  
Horden Colliery Welfare Football Club Junior Academy.  
Horden Mens and Ladies Bowls Club.

The ground floor of Ambulance House is designated the Vintage Tearoom, which is open three days per week, March to October, and run by volunteers. The upper floor is occupied by Horden Heritage Centre, to showcase displays of local memorabilia, which have been donated or loaned to the Centre.

Park House, a former residential property is now home to Creative Youth Opportunities (CYO), a CIC social enterprise which uses art to enrich the lives of children & young people.

## **SECTION 4**

### **Policies**

Charity trustees should give in their report a description of the policies that they have adopted.

Reserves Policy	Horden Parish Council operating as trustee, use a five year strategic plan in which reserves are allocated. Contingency funds are set aside in the form of a donation for the ground when applicable in order to purchase equipment to effect emergency repairs where required.
Grant-making Policy	The Trust, through the Parish Council try to access external grants/funding opportunity whenever practical. Any grants obtained will be utilised for the benefit of improvements to recreation facilities and on revenue costs associated therewith.
Investments selection policy	There is no such policy.
Review of major risks	The Charity has an extensive asset base. Major refurbishment is required to the properties which commenced in 2019/20.

**SECTION 5                      Signature and Declaration**

Declaration                      I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature                      .....

Full Name                      David Tait

Position (eg. Secretary, Chair)                      Chairman

Dated                      1<sup>st</sup> June 2033

# **HORDEN RECREATION GROUND**

**INCOME AND EXPENDITURE ACCOUNTS 2022/23**

**CHARITY NAME: HORDEN RECREATION GROUND**

**Charity Commission Registered Number 520826**

**For the Financial Year Ended 31<sup>st</sup> March 2023**



D3a	Investment Assets	N/A
D3b	Assets Retained for the Charity's Own Use	£143,737
D2	Liabilities	N/A

Declaration I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature .....

Full Name David Tait

Position (eg. Chairman) Chairman

Date 1<sup>st</sup> June 2023

**TRUSTEES' ANNUAL REPORT**

**(Accompanying Income and Expenditure Accounts)**

**SECTION 1 Legal and Administrative Information**

Charity Name Horden Recreation Ground

Charity Commission Number 520826

For the Year Ended 31<sup>st</sup> March 2023

Charity's principal address Horden Parish Council  
Horden Social Welfare Centre  
Seventh Street  
Horden  
Peterlee  
Co Durham  
SR8 4LX

Governing Document Transfer document dated 5<sup>th</sup> November 1998.

Objects of the charity In the interests of social welfare, to improve the conditions of life for the inhabitants of the area without distinction of political, religious or other opinions by the provision and maintenance of a recreation ground.

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

Professional Advisers

Mortons Solicitors, Sunderland

## **SECTION 2**

### **Trustees and Governance**

<b>Name of Trustee</b>	<b>Dates during which the named trustees acted if not for the whole period of this report</b>	<b>Name of person (or body) entitled to appoint any charity trustee</b>
Horden Parish Council		Horden Parish Council

Please explain briefly how trustees are elected or appointed.

Trustee selection method

The term Trustee in accordance with the document of transfer dated 5<sup>th</sup> November 1998 applied to Horden Parish Council as a corporate body. There are no individual Trustees.

Names of the charity's  
Custodian trustees

Not Applicable.

## **SECTION 3**

### **Activities and Achievements**

Horden Recreation Ground continues to provide value for money recreational services to the local public. The park boasts two play areas, cricket field, general training pitch with floodlights, football ground, bowling greens, a multi-sports pitch, decorative bandstand and two sculptures.

The ground is host to a number of thriving sports clubs;  
Horden Cricket Club.  
Horden Colliery Welfare Football Club.  
Horden Colliery Welfare Football Club Ladies  
Horden Colliery Welfare Football Club Junior Academy.  
Horden Mens and Ladies Bowls Club.

The ground floor of Ambulance House is designated the Vintage Tearoom, which is open three days per week, March to October, and run by volunteers. The upper floor is occupied by Horden Heritage Centre, to showcase displays of local memorabilia, which have been donated or loaned to the Centre.

Park House, a former residential property is now home to Creative Youth Opportunities (CYO), a CIC social enterprise which uses art to enrich the lives of children & young people.

## **SECTION 4**

### **Policies**

Charity trustees should give in their report a description of the policies that they have adopted.

Reserves Policy	Horden Parish Council operating as trustee, use a five year strategic plan in which reserves are allocated. Contingency funds are set aside in the form of a donation for the ground when applicable in order to purchase equipment to effect emergency repairs where required.
Grant-making Policy	The Trust, through the Parish Council try to access external grants/funding opportunity whenever practical. Any grants obtained will be utilised for the benefit of improvements to recreation facilities and on revenue costs associated therewith.
Investments selection policy	There is no such policy.
Review of major risks	The Charity has an extensive asset base. Major refurbishment is required to the properties which commenced in 2019/20.

**SECTION 5                      Signature and Declaration**

Declaration                      I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature                      .....

Full Name                      David Tait

Position (eg. Secretary, Chair)                      Chairman

Dated                      1<sup>st</sup> June 2033



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## Internal Audit Report

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### Horden Parish Council – Charity Arrangements

Ref No: 12101/2023/05

### Final Report

**Assurance Opinion: Substantial**

**Prepared by: Graeme Adcock, Apprentice Internal Auditor**

**Reviewed by: David Mitchell, Principal Auditor  
Nicola Cooke, Audit Manager**

**Date issued: 23 May 2023**

#### **Distribution List**

**For Action: Samantha Shippen, Clerk to the Council**

**For Information: Members of the Horden Parish Council  
Tracy Henderson, Chief Internal Auditor and  
Corporate Fraud Manager**

### **Confidential**

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**Contents**

Introduction ..... 1  
Conclusion ..... 1  
Summary of Findings ..... 1  
Background ..... 2  
Audit Scope and Approach ..... 3  
Overall Assurance Opinion and Priority of Our Recommendations ..... 3

### Introduction

1. As part of the 2022/23 Internal Audit Plan, an audit was carried out in February 2023 to evaluate the control framework in place on the management of the risks associated with Horden Parish Council - Charity Arrangements.
2. The last audit in this area was completed in March 2022 when a Substantial Level of assurance was provided.
3. The audit examined the financial arrangements in place for Horden Recreation Ground Charity, including receipts and payments, banking arrangements, and grant money requested and received from Horden Parish Council covering the period 01 January to 31 December 2022.

### Conclusion

4. The audit work carried out can provide a **Substantial** level of assurance that the control framework and procedures in place are effective in managing the associated risks.

### Summary of Findings

5. The Charity's financial arrangements are administered by Horden Parish Council and procedures are in place to ensure that receipts and payments relating to the Charity are kept separate from those of the Parish Council with a separate bank account, cheque book, paying in book, receipt book and financial records being maintained.
6. The Charity's accounts are managed within Alpha accounting software which records receipts, payments, budgets, and VAT.
7. Regular bank reconciliations were undertaken between the bank statements and Alpha throughout the year.
8. Horden Recreation Ground has its own Committee which is separate to the Parish Council and Committee meetings took place monthly with the exception of August 2022. Meeting minutes are publicly accessible on the Parish Council website.
9. The Grant Donation for 2022/23 from Horden Parish Council to Horden Recreation Ground Charity of £60,855 had been appropriately approved and recorded in the minutes of the Committee meeting held on 03 March 2022.
10. A full sample of all cash and cheque income was examined. These transactions were able to be traced through from the receipt book to the paying in book and then to the bank account with no issues.

11. Additionally, a sample of ten BACS income transactions were examined from across the period. These were able to be traced from the original sales invoices to the bank account with no issues.
12. A sample of ten payments were also examined from across the period. These were all supported by a purchase order, and were traced to an invoice, to the cheque book and to the bank account with no issues.
13. A separate asset register is in place from that of the Council. The asset register was approved by Committee during the meeting held on 03 March 2022. An update to the asset register was approved on 09 June 2022 due to an asset deemed to be beyond repair.
14. As a result of the audit, there are no high or medium priority findings.
15. One best practice recommendation was identified during the audit;
  - The Charity is required to submit an annual return to the Charity Commission signed by the Trustees; however, a signed copy of this document was unable to be provided by the Clerk for review.

Information obtained from the Charity Commission website confirmed that the figures for the correct year had been provided to the Commission, however the copy of the return uploaded by the Commission related to the previous year in error. In discussion with the Clerk, it was explained they intend to have a fresh copy of the return signed and resubmitted to the Charity Commission to correct this.

A copy of the Trustees Report and Statement of Accounts signed by the Trustee should be retained on file.

### Background

16. This review has been carried out in accordance with the Terms of Reference.
17. This review aims to help management achieve its objectives by providing an opinion on the adequacy of the control framework in place to manage risks effectively. The conclusions from the review will inform the annual audit opinion provided by the Chief Internal Auditor on the adequacy and effectiveness of the entire control environment operating across the whole of the Authority, required to inform the Annual Governance Statement.
18. The report is intended to present to management the findings and conclusions of the audit. Wherever possible, findings and recommendations made to improve the control framework have been discussed with the appropriate officers and their views taken into account.

## Audit Scope and Approach

19. The scope and audit approach for this review were agreed as part of the preparation stage of the audit and were reflected in the agreed terms of reference. The scope was informed by a Control Risk Assessment (CRA) determined in consultation with appropriate officers.

## Overall Assurance Opinion and Priority of Our Recommendations

20. Based upon the ratings of our findings and recommendations arising during the audit, we define the overall conclusion through the following assurance opinions.

Opinion	Definition
<b>Substantial Assurance</b>	There is a sound system of control. Any weaknesses identified expose some of the system objectives to minor risk.
<b>Moderate Assurance</b>	Whilst there is basically a sound system of control, there are some weaknesses, which expose objectives to risk.
<b>Limited Assurance</b>	There are weaknesses in key areas in the system of control, which expose objectives to unacceptable levels of risk.

21. We define the priority of our recommendations arising from each overall finding as follows;

Priority	Definition
<b>High</b>	Action required, that is considered <b>imperative</b> , to improve the control environment so that objectives are not exposed to unacceptable risks through lack of or weaknesses in critical or key controls.
<b>Medium</b>	Action required to improve the control environment so that objectives are not exposed to risks through weaknesses in controls.
<b>Best Practice</b>	The issue merits attention and its implementation will enhance the control environment.

**HORDEN RECREATION GROUND**

England & Wales - Charity number 520826

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# Accounts

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# **HORDEN RECREATION GROUND**

**INCOME AND EXPENDITURE ACCOUNTS 2021/22**

**CHARITY NAME: HORDEN RECREATION GROUND**

**Charity Commission Registered Number 520826**

**For the Financial Year Ended 31<sup>st</sup> March 2022**

<b>SECTION A Unrestricted Funds</b>		
<b>INCOME - SUMMARY</b>	<b>2020/2021</b>	<b>2021/2022</b>
	£	£
<b>BALANCE BROUGHT FORWARD</b>	<b>£15,135</b>	<b>£87,469</b>
<b>TOTAL INCOME</b>	<b>£109,928</b>	<b>£85,404</b>
<b>TOTAL</b>	<b>£125,063</b>	<b>£172,873</b>
<b>EXPENDITURE- SUMMARY</b>		
	<b>2020/2021</b>	<b>2021/2022</b>
	£	£
<b>TOTAL EXPENDITURE</b>	<b>£37,594</b>	<b>£49,818</b>
<b>NET TOTAL (Inc-Exp)</b>	<b>£87,469</b>	<b>£123,055</b>
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>£87,469</b>	<b>£123,055</b>

A detailed income/expenditure report can be found in **APPENDIX 1**.

<b>SECTION B Restricted Income Funds</b>
--

Horden Parish Council, as sole Trustees of the Charity, support Horden Recreation Ground financially via a grant donation, under their powers, specifically the Open Spaces Act 1906 s.9 and s.10. The grant donation is used solely to offset the expenditure incurred by Horden Recreation Ground.

<b>SECTION C Endowment Funds</b>
----------------------------------

Name of Charity Horden Recreation Ground

Has the charity any endowment funds NO

<b>SECTION D Statement of Assets and Liabilities at Year End</b>
--

For the Financial Year ended 31<sup>st</sup> March 2022

D1a Cash Funds £123,055

D1b Other Monetary Assets N/A

D3a	Investment Assets	N/A
D3b	Assets Retained for the Charity's Own Use	£148,886
D2	Liabilities	N/A

Declaration

I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature

*David Tait*

Full Name

DAVID TAIT

Position (eg. Chairman)

Chairman

Date

12 / MAY / 2022

### TRUSTEES' ANNUAL REPORT

(Accompanying Income and Expenditure Accounts)

#### SECTION 1

#### Legal and Administrative Information

Charity Name

Horden Recreation Ground

Charity Commission Number

520826

For the Year Ended

31<sup>st</sup> March 2022

Charity's principal address

Horden Parish Council  
Horden Social Welfare Centre  
Seventh Street  
Horden  
Peterlee  
Co Durham  
SR8 4LX

Governing Document

Transfer document dated 5<sup>th</sup> November 1998.

Objects of the charity

In the interests of social welfare, to improve the conditions of life for the inhabitants of the area without distinction of political, religious or other opinions by the provision and maintenance of a recreation ground.

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

Professional Advisers

Mortons Solicitors, Sunderland  
Wellers Hedleys, Kent  
CISWO, Whiston

## SECTION 2

### Trustees and Governance

Name of Trustee	Dates during which the named trustees acted if not for the whole period of this report	Name of person (or body) entitled to appoint any charity trustee
Horden Parish Council	2021/22	Horden Parish Council

Please explain briefly how trustees are elected or appointed.

Trustee selection method

The term Trustee in accordance with the document of transfer dated 5<sup>th</sup> November 1998 applied to Horden Parish Council as a corporate body. There are no individual Trustees.

Names of the charity's Custodian trustees

Not Applicable.

## SECTION 3

### Activities and Achievements

Horden Recreation Ground continues to provide value for money recreational services to the local public. The park boasts two play areas, cricket field, general training pitch with floodlights, football ground with floodlights, bowling greens, a multi-sports area, decorative bandstand and two sculptures.

The park has benefited from winning Green Flag and Green Heritage Site years 2005 to 2021.

The ground is host to a number of thriving sports clubs;

Horden Cricket Club.

Horden Colliery Welfare Football Club.

Horden Colliery Welfare Junior Football Club.

Horden Mens and Ladies Bowls Club.

The ground floor of Ambulance House is designated the Vintage Tearoom, which is open three days per week, March to October, and ran by volunteers. The upper floor is occupied by Horden Heritage Centre, to showcase displays of local memorabilia, which have been

donated or loaned to the Centre. The memorabilia is available to view by the public free of charge.

## SECTION 4 Policies

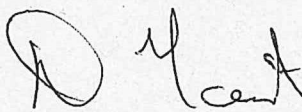
Charity trustees should give in their report a description of the policies that they have adopted.

Reserves Policy	Horden Parish Council, operating as trustees, have a Reserve Policy. Funds are allocated to the Charity in the form of a grant donation when applicable in order to purchase equipment of effect emergency repairs where required.
Grant-making Policy	Trustees strive to access external grants/funding opportunities whenever practical. Any grants obtained will be utilised for the benefit of improvements to recreation facilities and on revenue costs associated therewith.
Investments selection policy	There is no such policy.
Review of major risks	The Charity has an extensive asset base. Major refurbishment is required to the properties which commenced in 2019/20.

## SECTION 5 Signature and Declaration

Declaration I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature  .....

Full Name DAVID TAIT .....

Position (eg. Secretary, Chair) Chairman .....

Dated 12/MAY/2022 .....



**HORDEN RECREATION GROUND**

England & Wales - Charity number 520826

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# Accounts

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# **HORDEN RECREATION GROUND**

**INCOME AND EXPENDITURE ACCOUNTS 2020/21**

**CHARITY NAME: HORDEN RECREATION GROUND**

**Charity Commission Registered Number 520826**

**For the Financial Year Ended 31<sup>st</sup> March 2021**

<b>SECTION A Unrestricted Funds</b>		
<b>INCOME - SUMMARY</b>	<b>2019/2020</b>	<b>2020/2021</b>
	£	£
BALANCE BROUGHT FORWARD	£44,435	£15,135
TOTAL INCOME	£32,522	£109,928
TOTAL	£79,956	£125,063
<b>EXPENDITURE- SUMMARY</b>		
	<b>2019/2020</b>	<b>2020/2021</b>
	£	£
TOTAL EXPENDITURE	£64,821	£37,594
NET TOTAL (Inc-Exp)	£15,135	£87,469
TOTAL CASH & INVESTMENTS	£15,135	£87,469

A detailed income/expenditure report can be found in **APPENDIX 1**.

### **SECTION B Restricted Income Funds**

Horden Parish Council, as sole Trustees of the Charity, support Horden Recreation Ground financially via a grant donation, under their powers, specifically the Open Spaces Act 1906 s.9 and s.10. The grant donation is used solely to offset the expenditure incurred by Horden Recreation Ground.

### **SECTION C Endowment Funds**

Name of Charity Horden Recreation Ground

Has the charity any endowment funds NO

### **SECTION D Statement of Assets and Liabilities at Year End**

For the Financial Year ended 31<sup>st</sup> March 2021

D1a	Cash Funds	£87,469
D1b	Other Monetary Assets	N/A



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

Professional Advisers

Mortons Solicitors, Sunderland  
Wellers Hedleys, Kent

## SECTION 2

### Trustees and Governance

Name of Trustee	Dates during which the named trustees acted if not for the whole period of this report	Name of person (or body) entitled to appoint any charity trustee
Hornden Parish Council	2020/21	Hornden Parish Council

Please explain briefly how trustees are elected or appointed.

Trustee selection method

The term Trustee in accordance with the document of transfer dated 5<sup>th</sup> November 1998 applied to Hornden Parish Council as a corporate body. There are no individual Trustees.

Names of the charity's  
Custodian trustees

Not Applicable.

## SECTION 3

### Activities and Achievements

Hornden Recreation Ground continues to provide value for money recreational services to the local public. The park boasts two play areas, cricket field, general training pitch with floodlights, football ground, bowling greens, a multi-sports pitch, decorative bandstand and two sculptures.

The park has benefited from winning Green Flag and Green Heritage Site status each year from 2005 onwards.

The ground is host to a number of thriving sports clubs;

Hornden Cricket Club.  
Hornden Colliery Welfare Football Club.  
Hornden Colliery Welfare Junior Football Club.  
Hornden Mens and Ladies Bowls Club.

The ground floor of Ambulance House is designated the Vintage Tearoom, which is open three days per week, March to October, and ran by volunteers. The upper floor is occupied by Hornden Heritage Centre, to showcase displays of local memorabilia, which have been donated or loaned to the Centre. The memorabilia is available to view by the public free of charge.

## SECTION 4

## Policies

Charity trustees should give in their report a description of the policies that they have adopted.

Reserves Policy

Horden Parish Council operating as trustees, use a five year strategic plan in which reserves are allocated. Contingency funds are set aside in the form of a grant donation for the ground when applicable in order to purchase equipment of effect emergency repairs where required.

Grant-making Policy

The Trust, through the parish council try to access external grants/funding opportunity whenever practical. Any grants obtained will be utilised for the benefit of improvements to recreation facilities and on revenue costs associated therewith.

Investments selection policy

There is no such policy.

Review of major risks

The Charity has an extensive asset base. Major refurbishment is required to the properties which commenced in 2019/20.

## SECTION 5


## Signature and Declaration

Declaration

I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

Signature



Full Name

WILLIAM MORROW

Position (eg. Secretary, Chair)

CHAIRMAN

Dated

22/04/2021

## Detailed Receipts &amp; Payments by Budget Heading 31/03/2021

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>100 Income</b>							
1130 Cricket Social Club Rent	660	660	0			100.0%	
1150 Ambulance House Rent	1	1	0			100.0%	
1160 Bowls Ground Fees	291	578	287			50.3%	
1170 Cricket Ground Fees	284	1,785	1,501			15.9%	
1180 Football Ground Fees	1,290	1,890	600			68.3%	
1190 Other Ground Fees	201	380	179			52.9%	
1210 Electricity Recharge	463	630	167			73.5%	
1220 Water Recharge	127	530	403			24.0%	
1270 Wayleaves	110	96	(14)			114.6%	
1400 Parish Council Grant	101,558	101,558	0			100.0%	
1403 Income-Tenant Water Recharge	205	0	(205)			0.0%	
<b>Income :- Receipts</b>	<b>105,190</b>	<b>108,108</b>	<b>2,918</b>			<b>97.3%</b>	<b>0</b>
<b>Net Receipts</b>	<b>105,190</b>	<b>108,108</b>	<b>2,918</b>				
<b>200 Expenditure</b>							
4070 Professional Fees	3,150	2,100	(1,050)		(1,050)	150.0%	
4100 Council Tax	2,027	2,204	177		177	92.0%	
4120 Water	1,565	3,518	1,953		1,953	44.5%	
4130 Electricity	3,324	3,990	666		666	83.3%	
4150 Telephone/Fax	363	520	157		157	69.8%	
4170 Cleaning	139	350	211		211	39.8%	
4180 Clothing	90	250	160		160	36.0%	
4200 Buildings	1,345	71,800	70,455		70,455	1.9%	
4210 Plant and Equipment	231	1,500	1,269		1,269	15.4%	
4220 Play Equipment	1,904	2,500	596		596	76.2%	
4230 Trade Waste	1,610	1,575	(35)		(35)	102.2%	
4250 Tools	118	300	182		182	39.2%	
4260 Equipment Repairs	1,616	1,600	(16)		(16)	101.0%	
4270 Grounds Maintenance	6,936	8,000	1,064		1,064	86.7%	
4290 Equipment Fuel	2,472	2,419	(53)		(53)	102.2%	
4300 Vehicle Maintenance	1,584	1,000	(584)		(584)	158.4%	
4310 Horticulture	3,543	3,800	257		257	93.2%	
4320 Health and Safety	905	663	(242)		(242)	136.5%	
4500 Miscellaneous Expenditure	0	19	19		19	0.0%	
<b>Expenditure :- Indirect Payments</b>	<b>32,922</b>	<b>108,108</b>	<b>75,186</b>	<b>0</b>	<b>75,186</b>	<b>30.5%</b>	<b>0</b>
<b>Net Payments</b>	<b>(32,922)</b>	<b>(108,108)</b>	<b>(75,186)</b>				

## Detailed Receipts &amp; Payments by Budget Heading 31/03/2021

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Receipts	105,190	108,108	2,918			97.3%	
Payments	32,922	108,108	75,186	0	75,186	30.5%	
<b>Net Receipts over Payments</b>	<u>72,268</u>	<u>0</u>	<u>(72,268)</u>				
<b>Movement to/(from) Gen Reserve</b>	<u>72,268</u>						



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## Internal Audit Report

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### Charity Arrangements – Horden Recreation Ground

Ref No: 12101/2021/02.bf

### Final Report

**Assurance Opinion: Substantial**

**Prepared by: Jill Nattrass, Senior Auditor**

**Reviewed by: David Mitchell, Principal Auditor  
Tracy Henderson, Interim Audit Manager**

**Date issued: 15 April 2021**

#### **Distribution List**

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## **Introduction**

1. As part of the 2020/21 Internal Audit Plan, an audit was carried out in March 2021 to evaluate the control framework in place on the management of the risks associated with Charity Arrangements – Horden Recreation Ground.
2. The last audit in this area was completed in March 2020 when a Substantial Level of assurance was provided.
3. The audit examined the financial arrangements in place for Horden Recreation Ground Charity, including receipts and payments, banking arrangements, and grant money requested and received from Horden Parish Council covering the period 1st April 2020 to 28<sup>th</sup> February 2021.
4. Due to the COVID 19 pandemic restrictions, the hard copy documentation required to carry out the audit review was collected from the Parish Council's Offices by the auditor who carried out the review remotely, working from home, in accordance with the latest Government guidance. Where required, additional supporting information was obtained electronically by email and the requirements of a full audit review were met.

## **Conclusion**

5. The audit work carried out can provide a **Substantial** level of assurance that the control framework and procedures in place are effective in managing the associated risks.

## **Summary of Findings**

6. The Charity Financial Arrangements are administered by Horden Parish Council and arrangements are in place to ensure that receipts and payments relating to the Charity are kept separate from those of the Parish Council. A separate bank account and financial statements are maintained.
7. Horden Recreation Ground has its own Committee established which is separate to the Parish Council. Due to the COVID 19 pandemic restrictions, no Committee meetings were held during the period April 2020 to August 2020, but meetings resumed on 3<sup>rd</sup> September 2020.
8. The Grant Donation for 20/21 from Horden Parish Council to Horden Recreation Ground Charity of £101,958.00 had been appropriately approved and recorded in the minutes of the Committee meeting held on 5<sup>th</sup> December 2019. The donation was paid in three instalments during the year.
9. All receipts for rents, water charges and donations, paid directly into the Council offices and by Direct Credits were examined covering the period 1<sup>st</sup> April 2020 to 28<sup>th</sup> February 2021, all were found to have been recorded accurately in the accounts and appeared in the bank account as expected.

10. 58 purchase orders were raised during the period April 2020 to February 2021 and a sample of 10 purchase orders were selected for review. The audit confirmed that all orders had been signed by either the Deputy Parish Clerk or the Parks and Cemetery Manager and that there was a corresponding invoice retained relating to each order.
11. Due to the COVID 19 pandemic restrictions, as Council/Committee meetings were not held during the period April 2020 and August 2020 it was not possible for invoice payments to be reviewed and subject to formal approval prior to payment been made.
12. Instead, it was practice for invoices to be reviewed and approved by the Chair of the Finance and General Purposes Committee on a monthly basis and for cheque payments to be made. The formal approval of invoice payments was obtained in retrospect when Council/Committee meetings resumed in September 2020. A review of the sample of ten transactions tested confirmed that all invoice payments had been recorded accurately in the accounts and appeared in the bank account as expected.
13. A separate asset register is in place from that of the Council and it has been updated with disposal and acquisitions since it was evidenced at the last audit review. The asset register is to be included in agenda for the next Committee meeting.
14. Accounts must be submitted to the Charity Commission within 10 months of the end of the financial year. The Trustees Report and the Charity's accounts for 2019/2020 were approved by Committee on 3<sup>rd</sup> September 2020 and submitted online on the 14<sup>th</sup> September 2020 within the stated deadline.
15. As a result of the audit, there have been no recommendations made.

## **Background**

16. This review has been carried out in accordance with the Terms of Reference.
17. This review aims to help management achieve its objectives by providing an opinion on the adequacy of the control framework in place to manage risks effectively. The conclusions from the review will inform the annual audit opinion provided by the Chief Internal Auditor on the adequacy and effectiveness of the entire control environment operating across the whole of the Authority, required to inform the Annual Governance Statement.
18. The report is intended to present to management the findings and conclusions of the audit. Wherever possible, findings and recommendations made to improve the control framework have been discussed with the appropriate officers and their views taken into account.

19. In carrying out the audit, the time and assistance afforded by Gemma Rowe was greatly appreciated.

### **Scope and Audit Approach**

20. The scope and audit approach for this review were agreed as part of the preparation stage of the audit and were reflected in the agreed terms of reference. The scope was informed by a Control Risk Assessment (CRA) determined in consultation with appropriate officers.

### **Limitations**

21. Due to the Covid-19 restrictions in place at the time of this audit a site visit by the auditor to inspect all original documentation and records was not possible. Gaps in testing as a result of this were generally mitigated through the supply of copy records and documentation by email where this was practical, and the results of this audit and audit opinion should be viewed with these restrictions in mind.

### **Overall Assurance Opinion**

22. Based upon the ratings of our findings and recommendations arising during the audit, we define the overall conclusion through the following assurance opinions.

<b>Opinion</b>	<b>Definition</b>
<b>Substantial Assurance</b>	There is a sound system of control. Any weaknesses identified expose some of the system objectives to minor risk.
<b>Moderate Assurance</b>	Whilst there is basically a sound system of control, there are some weaknesses, which expose objectives to risk.
<b>Limited Assurance</b>	There are weaknesses in key areas in the system of control, which expose objectives to unacceptable levels of risk.