

# **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**

<b>SECTION A</b>	<b>Unrestricted Funds</b>
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INCOME - SUMMARY	2021/2022 £	2022/2023 £
BALANCE BROUGHT FORWARD	£87,469	£123,055
TOTAL INCOME	£85,404	£128,184
TOTAL	£172,873	£251,239

EXPENDITURE- SUMMARY		
	2021/2022 £	2022/2023 £
TOTAL EXPENDITURE	£49,818	£192,239
NET TOTAL (Inc-Exp)	£123,055	£59,000
TOTAL CASH & INVESTMENTS	£123,055	£59,000

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

<b>SECTION B</b>	<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</b>	<b>Endowment Funds</b>
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Name of Charity	Horden Recreation Ground
Has the charity any endowment funds	NO

<b>SECTION D</b>	<b>Statement of Assets and Liabilities at Year End</b>
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For the Financial Year ended 31<sup>st</sup> March 2023

D1a Cash Funds	£59,000
D1b Other Monetary Assets	N/A

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

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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**

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### 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.