

HORDEN RECREATION GROUND

INCOME AND EXPENDITURE ACCOUNTS 2024/25

CHARITY NAME: HORDEN RECREATION GROUND

Charity Commission Registered Number 520826

For the Financial Year Ended 31st March 2025

SECTION A Unrestricted Funds

INCOME - SUMMARY	2023/2024 £	2024/2025 £
BALANCE BROUGHT FORWARD	£59,000	£44,298
DONATIONS AND LEGACIES	£59,920	£0
CHARITABLE ACTIVITIES	£22,809	£21,637
OTHER	£28,048	£7,702
TOTAL INCOME	£110,777	£29,338
TOTAL	£169,777	£73,637
EXPENDITURE - SUMMARY		
	2023/2024 £	2024/2025 £
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 31st March 2025

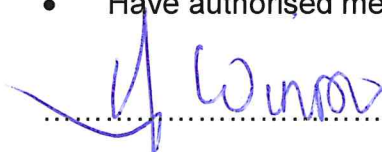
D1a	Cash Funds	£12,293
D1b	Other Monetary Assets	N/A
D3a	Investment Assets	N/A
D3b	Assets Retained for the Charity's Own Use	£145,409
D2	Liabilities	N/A

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 st March 2025
Charity's principal address	Hornden Parish Council Hornden Social Welfare Centre Seventh Street Hornden Peterlee Co Durham SR8 4LX

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.

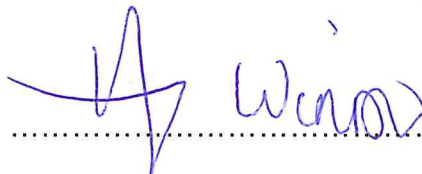
Reserves Policy	Horden Parish Council operating as trustee, use a five year strategic plan in which reserves are allocated. Contingency funds are set aside in the form of a donation for the ground when applicable in order to purchase equipment to effect emergency repairs where required.
Grant-making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

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Full Name

Francis Winrow

Position (eg. Secretary, Chair)

Chairman

Dated

5/6/2025

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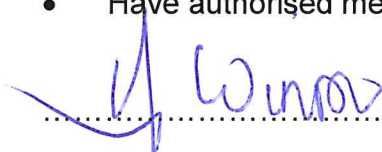
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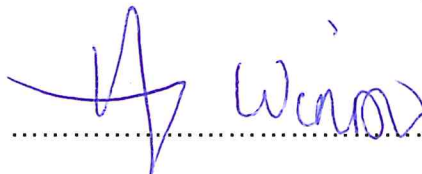
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Full Name

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.