Sacriston Parish Council
The Fulforth Centre
Front Street
Sacriston
Durham
DH7 6JT

clerk@sacristonparishcouncil.gov.uk

To All Members of the Parish Council

You are hereby summoned to attend the Parish Council Meeting of Sacriston Parish Council at The Fulforth Centre on Wednesday, 3rd June 2026, at 6.30 pm for the purpose of transacting the following business:

AGENDA

1. **Welcome and Apologies for Absence** – to consider the apologies.
2. **Declarations of Interest -**To receive and record any Disclosable Pecuniary Interests in relation to items on the agenda.
3. **Approval of Minutes** - To approve the minutes of the meeting held on 6th May 2026 (attached)
4. **Public Participation -** Questions and comments from members of the public (maximum 5 minutes per item/per individual).
5. **Police Matters**
6. **Planning Applications** - to receive and consider any response to applications received.
7. **Growing Sacriston Together in Bloom**
8. **Parish Assets**
   a. Bus Shelters
   b. Village Clock
   c. Parish Building
   d. War Memorial
   e. Pit Wheel
9. **County Councillors' Reports** – to receive the information.
10. **Reports from Group Representatives**
    a. **Fulforth Centre** – To receive the verbal report provided.
11. **Donations**
    a. Live Well North East – Requesting £1500 towards the cost of the venue hire and activities for holiday club (attached).
12. **Filming and Recording Policy** – to consider the policy (attached).
13. **Finance Report**
    a. To review and approve payment of invoices received (attached).
    b. To note the bank statement (attached).

14. Annual Governance & Accountability Return for the year ended 31.3.26 (attached)

a. Internal Audit Report – to consider the report;

b. Annual Governance Statement – to consider response of Council and signature;

c. Annual Accounting Statement – to consider for approval;

d. Notice of Electors' Rights – to set dates.

15. Date and Time of Next Meeting - Wednesday, 1st July 2026 at 6:30 PM

Signed: Mrs C Dixon (Clerk to the Council)

SACRISTON PARISH COUNCIL

Minutes of the meeting held on Wednesday, 6th May 2026 at 6.30 pm
In The Fulforth Centre

Present: Cllr H. Dixon (Chair), Cllr D Robson, Cllr M Morrell, Cllr A Page, Cllr E Waldock, Cllr K Wilson, Cllr G Ludlow, Cllr R Mickle, Cllr A Wray, Cllr E Hopkins, Cllr J Robson, and Cllr A Przybysz
Mrs C Dixon (Clerk)

There were two members of the public in attendance.

Item No:

1. **Election of Chair for 2026/2027**
   Election of the Chair was considered.
   RESOLVED: The appointment of Cllr Dixon as Chair was proposed by Cllr Waldock, seconded by Cllr Page, and agreed unanimously. The Chair then signed the Declaration of Acceptance.

2. **Election of Vice Chair for 2026/2027**
   Election of Vice Chair was considered.
   RESOLVED: The appointment of Cllr Ludlow as Vice Chair was proposed by Cllr Page, seconded by Cllr Waldock, and agreed unanimously.

3. **Apologies for Absence**
   Apologies received from Cllr K Welsh.
   RESOLVED: To **NOTE** the apologies received.

4. **Resignation of Debra Cumiskey**
   RESOLVED: To **NOTE** that the Notice of Vacancy has been published.

5. **Declarations of Interest**
   RESOLVED: No declarations were received.

6. **Approval of Minutes**
   RESOLVED: The minutes from the Meeting held on 1st April 2026 were accepted and signed as a true record.

7. **Representatives to Outside Bodies**
   a. **County Durham Association of Local Councils (CDALC), including the smaller councils forum.**
      RESOLVED: To **NOTE** that no members expressed an interest in attending.
   b. **Sacriston Community Association**
      RESOLVED: To **APPROVE** that the representatives are Councillors H Dixon, D Robson, G Ludlow, M Morrell, K Wilson, J Robson, and A Przybysz.

Initials ....

c. **Witton Gilbert Education Trust**
RESOLVED: To **APPROVE** that the representative is Cllr Waldock.

d. **New Hill Allotments**
RESOLVED: To **NOTE** that there is no representative; however, the council to **APPROVE** to send correspondence to the New Hill Committee Chair, inviting them to a meeting.

8. **Committees and Working Groups**
The report was considered.
RESOLVED: To **APPROVE** the committees as follows: -
ALLOTMENT COMMITTEE (7) – Cllr Waldock (Chair), Cllr Page, Cllr Robson, Cllr Dixon, Cllr Ludlow, Cllr Mickle, and Cllr Sharp
FINANCE COMMITTEE (8) – Agreed to have eight members - Cllr Przybysz (Chair), Cllr Waldock (Chair), Cllr Page, Cllr Robson, Cllr Dixon, Cllr Ludlow, Cllr Mickle, and Cllr Sharp
PERSONNEL COMMITTEE (8) – Agreed to have eight members - Cllr Waldock (Chair), Cllr Page, Cllr Robson, Cllr Dixon, Cllr Ludlow, Cllr Mickle, Cllr Sharp and Cllr Przybysz
NEWSLETTER – Cllrs to attend as and when required.

9. **Bank Signatories**
RESOLVED: To **APPROVE** the removal of Cllr F Morrell and to **APPROVE** Cllr Dixon, Cllr Robson, Cllr Ludlow, and the Clerk as signatories.

10. **Subscriptions**
To consider the subscriptions
RESOLVED: to **APPROVE** the subscriptions.

11. **Calendar of Meetings 2026/2027**
RESOLVED: To **APPROVE** the calendar of meetings for 2026/2027.

12. **Standing Orders Review**
To consider the Standing Orders.
RESOLVED: That the Standing Orders be **APPROVED**, incorporating the recommended amendments.

13. **Financial Regulations Review**
To consider the Financial Regulations
RESOLVED: That the Financial Regulations be **APPROVED**, incorporating the recommended amendments.

14. **Asset Register Review**
To consider the asset register
RESOLVED: To **APPROVE** the asset register with no amendments.

15. **Complaints Procedure**
To consider the complaints procedure

Initials ....

RESOLVED: That the Complaints Procedure be **APPROVED**, incorporating the recommended amendments.

16. GDPR Policy
To consider the GDPR Policy.
RESOLVED: That the GDPR Policy be **APPROVED**, incorporating the recommended amendments.

17. Public Participation - (Questions & Comments from the public in attendance – max 5 mins per item/individual)
Concerns were raised about the textile bin that has been placed in the gap site.
RESOLVED: To **NOTE** the information**.** Cllr T Robson was dealing with this matter, and we had been advised at a previous meeting that the bin was to be relocated.
Concern regarding the seat at Daisy Hill. The seat looks quite small and is in disrepair. Unsure if the seat belongs to DCC.
RESOLVED: To **NOTE** the information and find out who the seat belongs to.
Parking is an issue outside the doctor's surgery and at the top lane coming into The Fulforth Centre.
RESOLVED: To **NOTE** the information. The Issue previously raised with County Councillors. Cllr Dixon will speak to Cllr Robson to see what can be done and ask the neighbourhood warden to patrol the areas.

18. Police Matters
RESOLVED: To **NOTE** there were no comments.

19. Planning Applications
RESOLVED: To **NOTE** there no applications have been received.

20. Growing Sacriston Together in Bloom
Discussed the repairing of the seats around the Crossroads and requested volunteers to help repair them.
RESOLVED: To **APPROVE** Cllr Ludlow to look at purchasing materials for the restoration of the seats**.**

21. Parish Assets

a. **Bus Shelters** – A report that the bus shelter inside requires cleaning due to vomit.
   RESOLVED: Nothing to report.
b. **Village Clock** - The clock has been serviced. The engineer suspects the clock needs a new bulb, but due to its height, was unable to fit one.
   RESOLVED: To **APPROVE** an electrician to see if they can carry out the work.
c. **Parish Building**
   RESOLVED: Nothing to report.
d. **War Memorial**
   RESOLVED: Nothing to report.

Initials ....

e. **Pit Wheel**
RESOLVED: Nothing to report.

22. County Councillor Report
RESOLVED: There were no County Councillors in attendance.

23. Reports from Group Representatives

a. **Fulforth Centre** – Cllr Dixon provided a verbal update.
RESOLVED: To **NOTE** the information provided by Cllr Dixon.

b. **HR and Finance Panel**
The meeting on 11th May did not take place. The next meeting is scheduled for 1st June.
RESOLVED: To **NOTE** the information.

c. **Sacriston Allotment Association**
The meeting on 11th May did not take place. The next meeting is scheduled for 1st June. The clerk informed members about the advice that the internal auditor had provided regarding transferring the Allotment Association monies over to the Council's bank account.
RESOLVED: To **NOTE** the information.

24. Finance Report

a. To review and approve payment of invoices received.
RESOLVED: to **APPROVE** payment of the invoices.

b. To receive the bank statement.
RESOLVED: To **RECEIVE** the information.

25. Species Survey
Information provided by Cllr J Robson.
RESOLVED: That Cllr Robson obtain further information on this matter to see if there us any funding available.

26. Durham Miners Gala Advert
RESOLVED: To **APPROVE** quarter page advert (£200).

27. Request for a Memorial Plaque at the Crossroads
RESOLVED: To **APPROVE** a plaque be placed on the seats at the Crossroads in memory of Shay Bladen.

28. DUFC correspondence
RESOLVED: That the Council support the DUFC and that a meeting is requested with the leader of the Council.

29. Insurance Renewal
RESOLVED: To **APPROVE** the insurance renewal.

Initials ....

30. Date and Time of Next Meeting

RESOLVED: The next meeting will be held on Wednesday, 1st July 2026, at 6.30 pm.

The meeting closed at 19.24pm.

Agreed and signed by Chair of Sacriston Parish Council ....

Date ....

Initials ....

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The Fulforth Centre
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Durham
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clerk@sacristonparishcouncil.gov.uk

SACRISTON PARISH COUNCIL
PUBLIC FILMING, RECORDING OR OTHERWISE REPORTING AT COUNCIL / COMMITTEE MEETINGS

Sacriston Parish Council is committed to being open and transparent in the way that it conducts its decision making.

In England, the right to record, film, and to broadcast / livestream meetings of Sacriston Parish Council was established under the Openness of Local Government Bodies Regulations 2014.

In Wales, the Local Government and Elections (Wales) Act 2021 made provision for 'multi-location' or hybrid meetings so that the meeting could be attended virtually and livestreamed.

The above is in addition to the rights of the press and public to attend such meetings provided in the Public Bodies (Admissions to Meetings) Act 1960.

Recording, including filming, audio recording, taking photographs, blogging, tweeting, and using other social media is permitted at any English parish or town council meeting which is open to the public provided that the chair of the meeting does not consider that there is disruption to the proceedings of the meeting and subject to the following procedure.

In Wales, consent to record meetings must be obtained from the council.

Procedure

Anyone wishing to record a meeting is requested to contact the clerk well in advance of the meeting and to let the chair of the meeting know before the start of the meeting. The recording should be overt (i.e. clearly visible to anyone at the meeting) and must take place from a fixed position in the meeting room approved by the chair to reduce disruption to the proceedings.

Anyone visually recording a meeting is requested to only focus on recording councillors, officers, and the public who are directly involved in the conduct of the meeting. People seated in the public area should not be photographed, filmed, or recorded without the consent of the individuals concerned. Any children present at the meeting should not to be filmed unless they and their parents/guardians have given their consent. Any request made by the chair regarding respecting the public's right to privacy must be complied with.

Any person wishing to record council meetings will be responsible for ensuring that any cabling or electrical equipment they use has been properly tested and installed and adheres to health and safety requirements. However, a connection to mains electricity cannot be guaranteed.

In order that the meeting is not disturbed, any equipment must be set up prior to the meeting commencing. The council will not be held liable for any injuries to the individual or members of the public caused by the recording of its meetings.

The chair of the meeting has absolute discretion to request that a person stop or suspend recording if, in the chair's opinion, continuing to do so would prejudice proceedings at the meeting because:

- recording is disrupting the proceedings of the meeting
- there is public disturbance or a suspension of the meeting
- a running verbal commentary is being provided.
- the meeting has resolved to exclude the public for reasons of confidential business

For these purposes recording equipment must not be left unattended at meetings. The council cannot accept liability for any equipment that is lost, stolen, or damaged at its public meetings.

The recording should not be edited in any way that could lead to misinterpretation or misrepresentation of the proceedings or infringement of the council's values or in a way that ridicules or shows a lack of respect for those in the recording.

If the council resolves to discuss confidential information, and the public are excluded from the meeting, all recording equipment must be removed immediately from the room.

The use of flash photography or additional lighting will not be allowed unless this has been discussed with the clerk in advance of the meeting and agreement reached on how it can be done without disrupting proceedings.

Guidance notes

Should an attendee wish to record the proceedings, the clerk should be contacted prior to the meeting outlining:

- the name, organisation (if applicable) and contact details of the person making the request
- what equipment is intended to be used
- what the photographs / audio / visual recording will be used for and where the information is to be published

Clerk email address: clerk@sacristonparishcouncil.gov.uk

Recording and reporting the council's meetings is subject to the law and it is the responsibility of those who undertake the recording and reporting to ensure compliance. This will include the Human Rights Act, the Data Protection Act, the Public Order Act Part III (1986 as amended), the Equality Act 2010, the laws of libel and defamation, and any subsequent legislation or regulations.

The council may, itself, photograph, film, record, or broadcast its meetings and may retain, use, or dispose of such material in accordance with its retention and disposal policies.

This policy was adopted at the council meeting on (Minute reference) to be reviewed in two years or sooner should circumstance or legislation dictate.

Name	Description	CREDIT	NET	VAT	TOTAL	Paid
Animals about Town	Party in the Park activity - Animals				420	
NBK Leisure Ltd	Party in the park activity - Inflatables				1700	
Beatroute	Party in the Parks activity - Disco				240	
Clear Councils	Annual Insurance Renewal				2385.7	13/05/2026
CDALC	Training				70	
MKM Building	Supplies (Postmix and Paint brush)		170.3	34.06	204.36	07/05/2026
B&M	Paint				44	08/05/2026
Valda Energy	Festive Lights - Electricity		15.5	0.78	16.28	08/05/2026
Harry Robson	Grass Cutting (Old Church/Cross Lane Allotments)				270	
Gordon Fletcher	Internal Audit				125	
Salary	May-26				£1,055.78	26/05/2026
Mark Hodgson	Climbing Wall -Party in the Park				550	
GCS Medical Training	Medical Cover - Party in the Park				250	

Annual Internal Audit Report 2025/26

Sacriston Parish Council

www.sacristonparishcouncil.com

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			NONE ✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. **If** the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		✓	

	Yes	No	Not applicable
P. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 18/05/2026

Name of person who carried out the internal audit: GORDON FLETCHER (C.M.I.I.A.)

Signature of person who carried out the internal audit: G Fletcher

Date: 20/05/2026

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must explain why not (add separate sheets if needed).

INTERNAL AUDIT REPORT – 2025/2026
SACRISTON PARISH COUNCIL

1. Background

1.1. Following the abolition of the Audit Commission a new organisation has been established which is responsible for issuing proper practices in relation to the accounts of smaller authorities. It is called the Smaller Authorities Proper Practices Board (SAPPB), and is made up of members of the SLCC, NALC, CIPFA, the Ministry of Housing, Communities and Local Government (MHCLG), the Department of Environment, Food and Rural Affairs (DEFRA), the National Audit Office and a representative of the external audit firms appointed to smaller authorities.

1.2. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,0000 must complete Part 3 of the Annual Governance and Accountability Return (AGAR) at the end of each financial year. The AGAR is made of 3 sections along with an annual internal audit report. which is to be completed by the Parish Council's independent internal auditor, who is to give an opinion of the Parish Council's internal controls.

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1.3. CDALC have previously provided Councils with a checklist to be used, this annual audit uses this list as the minimum of the tests to be carried out.

1.4. One of the sections within the annual return is to be completed by the Council's independent internal ' auditor, who is to give an opinion of the Council's internal controls.

2. Objectives of the Audit

2.1. To examine the system of internal controls to ensure that the Parish Council may obtain an adequate level of assurance for its activities.

3. Scope of the Internal Audit work and the areas examined.

3.1 The Scope of Work covers the key controls identified in the annual return.

3.2. To properly complete the audit the following areas of activity have been examined and tested by the Internal Auditor:

- Payroll
- Creditors
- Risk Management/Governance arrangements
- Income collection and Banking arrangements
- Petty cash
- Assets
- Debtors
- Budgetary Control (including year end procedures)
- Exercise of Public Rights

3.3. The audit findings of this report have been discussed with the Clerk of the Council and any audit recommendations have been agreed with her.

4. Findings

4.1. Payroll

4.1.1 The Parish Council has 1 paid employee, the Clerk, and is paid monthly along with payments to HMRC.

4.1.2. I examined the payroll amounts for the financial year 2025/2026 and all payments had been correctly made. I understand that checking by Councilors' is carried out with the payment of the accounts every month.

4.2. Creditors

4.2.1. There is no separation of duties regarding payment of accounts as Finance and Administration at Sacriston Parish Council is carried out by the Clerk as the Officer responsible, who initials the invoice as confirmation that the invoice is ok to pay, with compensating checks carried out by Members, who agree the invoices to pay each month.

4.2.2. Payments are made by BACS. with all payments recorded on a monthly schedule which is approved at Council meetings and recorded in the minutes.

4.2.3. On examining the file of payments, it was found that all payments had been properly agreed correctly paid and recorded in the accounts.

4.3. Risk Management/Governance Arrangements

4.3.1. There is a risk assessment of the Council's activities, which is reviewed and updated at the Annual meeting every year.

4.3.2. Risks to the Parish Council have improved with the appointment of the independent Internal Auditor who gives assurance on the Council's activities.

4.3.3. All policies (including Standing Orders and Financial Regulations) are reviewed by the HR and Finance during the year and then agreed by Council at the AGM.

4.3.4. The AGM confirms the statement of accounts which includes the asset register.

4.3.5. Exercise of Public Rights was announced on 8th June 2025 and covered the period 9th June to 18th July 2025 and was place on the website.

4.3.6 The statement on internal controls for 2025/26 was approved at the 1st April 2026 Council meeting.

4.3.7. Most of the requirements for Assertion 10 were met but unfortunately it was recognized that the website is not fully accessible. Redevelopment has commenced.

4.4. Income collection and Banking arrangements

4.4.1. Income is received from the precept, vat claims, and a small amount from allotments.

4.4.2 Vat is recorded on the monthly payment sheets and on the expenditure summary sheet showing all payments to be claimed for the year and is to be paid into the Council's bank account. VAT reclaim was completed for the period 1st April 2025 to September 2025 paid into the bank account on 12th December 2025 and October 2025 to March 2026 is to be submitted.

4.4.3. There is a current account held by Sacriston Parish Council, which reconciled at the end of the year to the Income and Expenditure records, and an allotment Association Community Account is held by the Council which records income and expenditure for the allotment association.

4.5. Accounting Records

4.5.1. The Council records all expenditure on a spreadsheet under the different budget headings.. Bank reconciliations are carried out monthly and reported to Council.
The Allotment association is not separate from the Council but has a bank account c/o the Parish Clerk, with the Council reconciling the income collected and expenditure.

4.6. Security/Assets

4.6.1. There is an inventory held of all assets, which is approved with the statement of accounts.

4.7. Debtors

4.7.1. There are no accounts raised for debts.

4.8. Budgetary Control

4.8.1. The budget for the year 2026/2027 and the setting of the precept was discussed at the Finance Meeting in November 2025 and approved at the 7th January 2026 Council meeting.

4.8.2. Budgetary control for 2025/26 was carried out throughout the year.

5. Conclusions/Recommendations

5.1. The Internal Controls within the Parish Council are satisfactory with no recommendations made.

5.2 The Parish Council currently runs the Allotments association and therefore a decision should be made whether the Allotment Association is controlled by the Council and one bank account is required or if the Allotment Association wants to be separate from the Council, then arrangements should be made.

G Fletcher

Gordon Fletcher (C.M.I.I.A.)
Internal Auditor to the Council
Date: 19th May 2026

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Sacriston Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed Yes	Agreed No*		'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			✓	
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.		✓		has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

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Explanation of Response for Assertion 10

Whilst the Council has addressed some of the requirements relating to Assertion 10, further work is ongoing.

1. The Clerk now has a .gov.uk email address in place.
2. An IT Policy has been formally adopted.

Website

The Council acknowledges that the website is not yet fully compliant with accessibility requirements. Quotations have been obtained for the redevelopment of the website, alongside the provision of .gov.uk email addresses for councillors. This has now been approved, and the Clerk is in the process of formalising the agreement.

Data Protection

Whilst the Council has adopted a Data Protection Policy, further work is required to ensure full compliance with current guidance. The Clerk will therefore arrange for a comprehensive data audit to be undertaken.

The clerk attends regular training sessions; however, the council is to organise training for its members.

Section 2 – Accounting Statements 2025/26 for

Sacriston Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	72,816 RESTATED	83,234	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value **must** agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	60,519	63,374	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	21,416 RESTATED	8,858	*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	11,870	14,021	*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	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	59,647 RESTATED	86,488	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	83,234 RESTATED	54,957	*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	83,234	54,957	*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	265,589	265,589	*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	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Date

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chair of the meeting where the Accounting Statements were approved

Restatement of Figures for 2024-2025

AGAR Explanation of Restatement Figures

The prior year figures have been restated to reflect the correct treatment of allotment income and expenditure.

Historically, allotment transactions were recorded separately under Sacriston Allotment Association and were not included within the Council's accounts. However, it has since been determined that the allotments are managed directly by the Council through its Allotments Committee; therefore, all related income and expenditure should be recognised in the Council's financial records.

As a result, adjustments have been made to ensure compliance with proper accounting practices. This has impacted the figures reported in:

- **Box 1 (Balances Brought Forward)** - £1950.09
- **Box 3 – Total other receipts** - £2637.50
- **Box 6 (All Other Payments)** - £2425.48
- **Box 7 Balances carried forward** - £2162.11

These restatements ensure that the accounts present a true and fair view of the Council's financial position and that all income and expenditure are correctly recorded.

The clerk is to transfer all balances from the Allotment Association bank account into the Council's current account to ensure accuracy and transparency going forward.

Local council name: Sacriston Parish Council

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2026

The Local Audit and Accountability Act 2014, and

The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: 4th June 2026 (a)	(a) Insert date of placing of this notice on your website.
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 2026 these documents will be available on reasonable notice on application to:	
(b) Claire Dixon - Parish Clerk / Responsible Financial Officer 20 Springwood Close, Browney, County Durham, DH7 8LD	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.
commencing on (c) 5th June 2026	.
and ending on (d) 16th July 2026	(c)And (d)The inspection period must be 30 working days in total and commence no later than 1 July 2026.
3. Local Government Electors and their representatives also have: • 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). The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.	
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: Forvis Mazars LLP, Newcastle Office via 30 Old Bailey, London, EC4M 7AU Email: local.councils@mazars.co.uk	
5. This announcement is made by *(e))* Claire Dixon – Parish Clerk	(e) Insert name and position of person placing the notice

SACRISTON PARISH COUNCIL

Minutes of the meeting held on Wednesday, 6th May 2026 at 6.30 pm
In The Fulforth Centre

Present: Cllr H. Dixon (Chair), Cllr D Robson, Cllr M Morrell, Cllr A Page, Cllr E Waldock, Cllr K Wilson, Cllr G Ludlow, Cllr R Mickle, Cllr A Wray, Cllr E Hopkins, Cllr J Robson, and Cllr A Przybysz
Mrs C Dixon (Clerk)

There were two members of the public in attendance.

Item No:

1. **Election of Chair for 2026/2027**
   Election of the Chair was considered.
   RESOLVED: The appointment of Cllr Dixon as Chair was proposed by Cllr Waldock, seconded by Cllr Page, and agreed unanimously. The Chair then signed the Declaration of Acceptance.

2. **Election of Vice Chair for 2026/2027**
   Election of Vice Chair was considered.
   RESOLVED: The appointment of Cllr Ludlow as Vice Chair was proposed by Cllr Page, seconded by Cllr Waldock, and agreed unanimously.

3. **Apologies for Absence**
   Apologies received from Cllr K Welsh.
   RESOLVED: To **NOTE** the apologies received.

4. **Resignation of Debra Cumiskey**
   RESOLVED: To **NOTE** that the Notice of Vacancy has been published.

5. **Declarations of Interest**
   RESOLVED: No declarations were received.

6. **Approval of Minutes**
   RESOLVED: The minutes from the Meeting held on 1st April 2026 were accepted and signed as a true record.

7. **Representatives to Outside Bodies**
   a. **County Durham Association of Local Councils (CDALC), including the smaller councils forum.**
      RESOLVED: To **NOTE** that no members expressed an interest in attending.
   b. **Sacriston Community Association**
      RESOLVED: To **APPROVE** that the representatives are Councillors H Dixon, D Robson, G Ludlow, M Morrell, K Wilson, J Robson, and A Przybysz.

Initials ....

c. **Witton Gilbert Education Trust**
   RESOLVED: To **APPROVE** that the representative is Cllr Waldock.
d. **New Hill Allotments**
   RESOLVED: To **NOTE** that there is no representative; however, the council to **APPROVE** to send correspondence to the New Hill Committee Chair, inviting them to a meeting.

8. **Committees and Working Groups**
   The report was considered.
   RESOLVED: To **APPROVE** the committees as follows: -
   ALLOTMENT COMMITTEE (7) – Cllr Waldock (Chair), Cllr Page, Cllr Robson, Cllr Dixon, Cllr Ludlow, Cllr Mickle, and Cllr Sharp
   FINANCE COMMITTEE (8) – Agreed to have eight members - Cllr Przybysz (Chair), Cllr Waldock (Chair), Cllr Page, Cllr Robson, Cllr Dixon, Cllr Ludlow, Cllr Mickle, and Cllr Sharp
   PERSONNEL COMMITTEE (8) – Agreed to have eight members - Cllr Waldock (Chair), Cllr Page, Cllr Robson, Cllr Dixon, Cllr Ludlow, Cllr Mickle, Cllr Sharp and Cllr Przybysz
   NEWSLETTER – Cllrs to attend as and when required.

9. **Bank Signatories**
   RESOLVED: To **APPROVE** the removal of Cllr F Morrell and to **APPROVE** Cllr Dixon, Cllr Robson, Cllr Ludlow, and the Clerk as signatories.

10. **Subscriptions**
    To consider the subscriptions
    RESOLVED: to **APPROVE** the subscriptions.

11. **Calendar of Meetings 2026/2027**
    RESOLVED: To **APPROVE** the calendar of meetings for 2026/2027.

12. **Standing Orders Review**
    To consider the Standing Orders.
    RESOLVED: That the Standing Orders be **APPROVED**, incorporating the recommended amendments.

13. **Financial Regulations Review**
    To consider the Financial Regulations
    RESOLVED: That the Financial Regulations be **APPROVED**, incorporating the recommended amendments.

14. **Asset Register Review**
    To consider the asset register
    RESOLVED: To **APPROVE** the asset register with no amendments.

15. **Complaints Procedure**
    To consider the complaints procedure

RESOLVED: That the Complaints Procedure be **APPROVED**, incorporating the recommended amendments.

16. **GDPR Policy**
    To consider the GDPR Policy.
    RESOLVED: That the GDPR Policy be **APPROVED**, incorporating the recommended amendments.

17. **Public Participation - (Questions & Comments from the public in attendance – max 5 mins per item/individual)**
    Concerns were raised about the textile bin that has been placed in the gap site.
    RESOLVED: To **NOTE** the information**.** Cllr T Robson was dealing with this matter, and we had been advised at a previous meeting that the bin was to be relocated.
    Concern regarding the seat at Daisy Hill. The seat looks quite small and is in disrepair. Unsure if the seat belongs to DCC.
    RESOLVED: To **NOTE** the information and find out who the seat belongs to.
    Parking is an issue outside the doctor's surgery and at the top lane coming into The Fulforth Centre.
    RESOLVED: To **NOTE** the information. The Issue previously raised with County Councillors. Cllr Dixon will speak to Cllr Robson to see what can be done and ask the neighbourhood warden to patrol the areas.

18. **Police Matters**
    RESOLVED: To **NOTE** there were no comments.

19. **Planning Applications**
    RESOLVED: To **NOTE** there no applications have been received.

20. **Growing Sacriston Together in Bloom**
    Discussed the repairing of the seats around the Crossroads and requested volunteers to help repair them.
    RESOLVED: To **APPROVE** Cllr Ludlow to look at purchasing materials for the restoration of the seats**.**

21. **Parish Assets**
    a. **Bus Shelters** – A report that the bus shelter inside requires cleaning due to vomit.
       RESOLVED: Nothing to report.
    b. **Village Clock** - The clock has been serviced. The engineer suspects the clock needs a new bulb, but due to its height, was unable to fit one.
       RESOLVED: To **APPROVE** an electrician to see if they can carry out the work.
    c. **Parish Building**
       RESOLVED: Nothing to report.
    d. **War Memorial**
       RESOLVED: Nothing to report.

Initials ....

e. **Pit Wheel**
RESOLVED: Nothing to report.

22. **County Councillor Report**
RESOLVED: There were no County Councillors in attendance.

23. **Reports from Group Representatives**
    a. **Fulforth Centre** – Cllr Dixon provided a verbal update.
    RESOLVED: To **NOTE** the information provided by Cllr Dixon.
    b. **HR and Finance Panel**
    The meeting on 11th May did not take place. The next meeting is scheduled for 1st June.
    RESOLVED: To **NOTE** the information.
    c. **Sacriston Allotment Association**
    The meeting on 11th May did not take place. The next meeting is scheduled for 1st June. The clerk informed members about the advice that the internal auditor had provided regarding transferring the Allotment Association monies over to the Council's bank account.
    RESOLVED: To **NOTE** the information.

24. **Finance Report**
    a. To review and approve payment of invoices received.
    RESOLVED: to **APPROVE** payment of the invoices.
    b. To receive the bank statement.
    RESOLVED: To **RECEIVE** the information.

25. **Species Survey**
Information provided by Cllr J Robson.
RESOLVED: That Cllr Robson obtain further information on this matter to see if there us any funding available.

26. **Durham Miners Gala Advert**
RESOLVED: To **APPROVE** quarter page advert (£200).

27. **Request for a Memorial Plaque at the Crossroads**
RESOLVED: To **APPROVE** a plaque be placed on the seats at the Crossroads in memory of Shay Bladen.

28. **DUFC correspondence**
RESOLVED: That the Council support the DUFC and that a meeting is requested with the leader of the Council.

29. **Insurance Renewal**
RESOLVED: To **APPROVE** the insurance renewal.

Initials ....

30. **Date and Time of Next Meeting**
    RESOLVED: The next meeting will be held on Wednesday, 1st July 2026, at 6.30 pm.

The meeting closed at 19.24pm.

Agreed and signed by Chair of Sacriston Parish Council ....

Date ....

Initials ....

Sacriston Parish Council
The Fulforth Centre
Front Street
Sacriston
Durham
DH7 6JT

clerk@sacristonparishcouncil.gov.uk

SACRISTON PARISH COUNCIL
PUBLIC FILMING, RECORDING OR OTHERWISE REPORTING AT COUNCIL / COMMITTEE MEETINGS

Sacriston Parish Council is committed to being open and transparent in the way that it conducts its decision making.

In England, the right to record, film, and to broadcast / livestream meetings of Sacriston Parish Council was established under the Openness of Local Government Bodies Regulations 2014.

In Wales, the Local Government and Elections (Wales) Act 2021 made provision for 'multi-location' or hybrid meetings so that the meeting could be attended virtually and livestreamed.

The above is in addition to the rights of the press and public to attend such meetings provided in the Public Bodies (Admissions to Meetings) Act 1960.

Recording, including filming, audio recording, taking photographs, blogging, tweeting, and using other social media is permitted at any English parish or town council meeting which is open to the public provided that the chair of the meeting does not consider that there is disruption to the proceedings of the meeting and subject to the following procedure.

In Wales, consent to record meetings must be obtained from the council.

Procedure

Anyone wishing to record a meeting is requested to contact the clerk well in advance of the meeting and to let the chair of the meeting know before the start of the meeting. The recording should be overt (i.e. clearly visible to anyone at the meeting) and must take place from a fixed position in the meeting room approved by the chair to reduce disruption to the proceedings.

Anyone visually recording a meeting is requested to only focus on recording councillors, officers, and the public who are directly involved in the conduct of the meeting. People seated in the public area should not be photographed, filmed, or recorded without the consent of the individuals concerned. Any children present at the meeting should not to be filmed unless they and their parents/guardians have given their consent. Any request made by the chair regarding respecting the public's right to privacy must be complied with.

Any person wishing to record council meetings will be responsible for ensuring that any cabling or electrical equipment they use has been properly tested and installed and adheres to health and safety requirements. However, a connection to mains electricity cannot be guaranteed.

In order that the meeting is not disturbed, any equipment must be set up prior to the meeting commencing. The council will not be held liable for any injuries to the individual or members of the public caused by the recording of its meetings.

The chair of the meeting has absolute discretion to request that a person stop or suspend recording if, in the chair's opinion, continuing to do so would prejudice proceedings at the meeting because:

- recording is disrupting the proceedings of the meeting
- there is public disturbance or a suspension of the meeting
- a running verbal commentary is being provided.
- the meeting has resolved to exclude the public for reasons of confidential business

For these purposes recording equipment must not be left unattended at meetings. The council cannot accept liability for any equipment that is lost, stolen, or damaged at its public meetings.

The recording should not be edited in any way that could lead to misinterpretation or misrepresentation of the proceedings or infringement of the council's values or in a way that ridicules or shows a lack of respect for those in the recording.

If the council resolves to discuss confidential information, and the public are excluded from the meeting, all recording equipment must be removed immediately from the room.

The use of flash photography or additional lighting will not be allowed unless this has been discussed with the clerk in advance of the meeting and agreement reached on how it can be done without disrupting proceedings.

Guidance notes

Should an attendee wish to record the proceedings, the clerk should be contacted prior to the meeting outlining:

- the name, organisation (if applicable) and contact details of the person making the request
- what equipment is intended to be used
- what the photographs / audio / visual recording will be used for and where the information is to be published

Clerk email address: clerk@sacristonparishcouncil.gov.uk

Recording and reporting the council's meetings is subject to the law and it is the responsibility of those who undertake the recording and reporting to ensure compliance. This will include the Human Rights Act, the Data Protection Act, the Public Order Act Part III (1986 as amended), the Equality Act 2010, the laws of libel and defamation, and any subsequent legislation or regulations.

The council may, itself, photograph, film, record, or broadcast its meetings and may retain, use, or dispose of such material in accordance with its retention and disposal policies.

This policy was adopted at the council meeting on 3rd June 2026 (Minute reference 33) to be reviewed in two years or sooner should circumstance or legislation dictate.

Name	Description	CREDIT	NET	VAT	TOTAL	Paid
Animals about Town	Party in the Park activity - Animals				420	
NBK Leisure Ltd	Party in the park activity - Inflatables				1700	
Beatroute	Party in the Parks activity - Disco				240	
Clear Councils	Annual Insurance Renewal				2385.7	13/05/2026
CDALC	Training				70	
MKM Building	Supplies (Postmix and Paint brush)		170.3	34.06	204.36	07/05/2026
B&M	Paint				44	08/05/2026
Valda Energy	Festive Lights - Electricity		15.5	0.78	16.28	08/05/2026
Harry Robson	Grass Cutting (Old Church/Cross Lane Allotments)				270	
Gordon Fletcher	Internal Audit				125	
Salary	May-26				£1,055.78	26/05/2026
Mark Hodgson	Climbing Wall -Party in the Park				550	
GCS Medical Training	Medical Cover - Party in the Park				250	

Annual Internal Audit Report 2025/26

Sacriston Parish Council

www.sacristonparishcouncil.com

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			NONE ✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. **If** the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		✓	
	Yes	**No**	**Not applicable**
P. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 18/05/2026

Name of person who carried out the internal audit: GORDON FLETCHER (C.M.I.I.A.)

Signature of person who carried out the internal audit: G Fletcher

Date: 20/05/2026

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must explain why not (add separate sheets if needed).

INTERNAL AUDIT REPORT – 2025/2026
SACRISTON PARISH COUNCIL

1. Background

1.1. Following the abolition of the Audit Commission a new organisation has been established which is responsible for issuing proper practices in relation to the accounts of smaller authorities. It is called the Smaller Authorities Proper Practices Board (SAPPB), and is made up of members of the SLCC, NALC, CIPFA, the Ministry of Housing, Communities and Local Government (MHCLG), the Department of Environment, Food and Rural Affairs (DEFRA), the National Audit Office and a representative of the external audit firms appointed to smaller authorities.

1.2. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,0000 must complete Part 3 of the Annual Governance and Accountability Return (AGAR) at the end of each financial year. The AGAR is made of 3 sections along with an annual internal audit report. which is to be completed by the Parish Council's independent internal auditor, who is to give an opinion of the Parish Council's internal controls.

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1.3. CDALC have previously provided Councils with a checklist to be used, this annual audit uses this list as the minimum of the tests to be carried out.

1.4. One of the sections within the annual return is to be completed by the Council's independent internal ' auditor, who is to give an opinion of the Council's internal controls.

2. Objectives of the Audit

2.1. To examine the system of internal controls to ensure that the Parish Council may obtain an adequate level of assurance for its activities.

3. Scope of the Internal Audit work and the areas examined.

3.1 The Scope of Work covers the key controls identified in the annual return.

3.2. To properly complete the audit the following areas of activity have been examined and tested by the Internal Auditor:

- Payroll
- Creditors
- Risk Management/Governance arrangements
- Income collection and Banking arrangements
- Petty cash
- Assets
- Debtors
- Budgetary Control (including year end procedures)
- Exercise of Public Rights

3.3. The audit findings of this report have been discussed with the Clerk of the Council and any audit recommendations have been agreed with her.

4. Findings

4.1. Payroll

4.1.1 The Parish Council has 1 paid employee, the Clerk, and is paid monthly along with payments to HMRC.

4.1.2. I examined the payroll amounts for the financial year 2025/2026 and all payments had been correctly made. I understand that checking by Councilors' is carried out with the payment of the accounts every month.

4.2. Creditors

4.2.1. There is no separation of duties regarding payment of accounts as Finance and Administration at Sacriston Parish Council is carried out by the Clerk as the Officer responsible, who initials the invoice as confirmation that the invoice is ok to pay, with compensating checks carried out by Members, who agree the invoices to pay each month.

4.2.2. Payments are made by BACS. with all payments recorded on a monthly schedule which is approved at Council meetings and recorded in the minutes.

4.2.3. On examining the file of payments, it was found that all payments had been properly agreed correctly paid and recorded in the accounts.

4.3. Risk Management/Governance Arrangements

4.3.1. There is a risk assessment of the Council's activities, which is reviewed and updated at the Annual meeting every year.

4.3.2. Risks to the Parish Council have improved with the appointment of the independent Internal Auditor who gives assurance on the Council's activities.

4.3.3. All policies (including Standing Orders and Financial Regulations) are reviewed by the HR and Finance during the year and then agreed by Council at the AGM.

4.3.4. The AGM confirms the statement of accounts which includes the asset register.

4.3.5. Exercise of Public Rights was announced on 8th June 2025 and covered the period 9th June to 18th July 2025 and was place on the website.

4.3.6 The statement on internal controls for 2025/26 was approved at the 1st April 2026 Council meeting.

4.3.7. Most of the requirements for Assertion 10 were met but unfortunately it was recognized that the website is not fully accessible. Redevelopment has commenced.

4.4. Income collection and Banking arrangements

4.4.1. Income is received from the precept, vat claims, and a small amount from allotments.

4.4.2 Vat is recorded on the monthly payment sheets and on the expenditure summary sheet showing all payments to be claimed for the year and is to be paid into the Council's bank account. VAT reclaim was completed for the period 1st April 2025 to September 2025 paid into the bank account on 12th December 2025 and October 2025 to March 2026 is to be submitted.

4.4.3. There is a current account held by Sacriston Parish Council, which reconciled at the end of the year to the Income and Expenditure records, and an allotment Association Community Account is held by the Council which records income and expenditure for the allotment association.

4.5. Accounting Records

4.5.1. The Council records all expenditure on a spreadsheet under the different budget headings.. Bank reconciliations are carried out monthly and reported to Council.
The Allotment association is not separate from the Council but has a bank account c/o the Parish Clerk, with the Council reconciling the income collected and expenditure.

4.6. Security/Assets

4.6.1. There is an inventory held of all assets, which is approved with the statement of accounts.

4.7. Debtors

4.7.1. There are no accounts raised for debts.

4.8. Budgetary Control

4.8.1. The budget for the year 2026/2027 and the setting of the precept was discussed at the Finance Meeting in November 2025 and approved at the 7th January 2026 Council meeting.

4.8.2. Budgetary control for 2025/26 was carried out throughout the year.

5. Conclusions/Recommendations

5.1. The Internal Controls within the Parish Council are satisfactory with no recommendations made.

5.2 The Parish Council currently runs the Allotments association and therefore a decision should be made whether the Allotment Association is controlled by the Council and one bank account is required or if the Allotment Association wants to be separate from the Council, then arrangements should be made.

G Fletcher

Gordon Fletcher (C.M.I.I.A.)
Internal Auditor to the Council
Date: 19th May 2026

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Sacriston Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed			
	Yes	No*		'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			✓	
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.		✓		has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

www.sacristonparishcouncil.com

Explanation of Response for Assertion 10

Whilst the Council has addressed some of the requirements relating to Assertion 10, further work is ongoing.

1. The Clerk now has a .gov.uk email address in place.
2. An IT Policy has been formally adopted.

Website
The Council acknowledges that the website is not yet fully compliant with accessibility requirements. Quotations have been obtained for the redevelopment of the website, alongside the provision of .gov.uk email addresses for councillors. This has now been approved, and the Clerk is in the process of formalising the agreement.

Data Protection
Whilst the Council has adopted a Data Protection Policy, further work is required to ensure full compliance with current guidance. The Clerk will therefore arrange for a comprehensive data audit to be undertaken.

The clerk attends regular training sessions; however, the council is to organise training for its members.

Section 2 – Accounting Statements 2025/26 for

Sacriston Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	72,816 RESTATED	83,234	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value **must** agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	60,519	63,374	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	21,416 RESTATED	8,858	*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	11,870	14,021	*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	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	59,647 RESTATED	86,488	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	83,234 RESTATED	54,957	*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	83,234	54,957	*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	265,589	265,589	*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	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Date

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chair of the meeting where the Accounting Statements were approved

Restatement of Figures for 2024-2025

AGAR Explanation of Restatement Figures

The prior year figures have been restated to reflect the correct treatment of allotment income and expenditure.

Historically, allotment transactions were recorded separately under Sacriston Allotment Association and were not included within the Council's accounts. However, it has since been determined that the allotments are managed directly by the Council through its Allotments Committee; therefore, all related income and expenditure should be recognised in the Council's financial records.

As a result, adjustments have been made to ensure compliance with proper accounting practices. This has impacted the figures reported in:

- **Box 1 (Balances Brought Forward)** - £1950.09
- **Box 3 – Total other receipts** - £2637.50
- **Box 6 (All Other Payments)** - £2425.48
- **Box 7 Balances carried forward** - £2162.11

These restatements ensure that the accounts present a true and fair view of the Council's financial position and that all income and expenditure are correctly recorded.

The clerk is to transfer all balances from the Allotment Association bank account into the Council's current account to ensure accuracy and transparency going forward.

Local council name: Sacriston Parish Council

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2026

The Local Audit and Accountability Act 2014, and

The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: 4th June 2026 (a)	(a) Insert date of placing of this notice on your website.
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 2026 these documents will be available on reasonable notice on application to:	
(b) Claire Dixon - Parish Clerk / Responsible Financial Officer 20 Springwood Close, Browney, County Durham, DH7 8LD	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.
commencing on (c) 5th June 2026	.
and ending on (d) 16th July 2026	(c)And (d)The inspection period must be 30 working days in total and commence no later than 1 July 2026.
3. Local Government Electors and their representatives also have: • 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). The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.	
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: Forvis Mazars LLP, Newcastle Office via 30 Old Bailey, London, EC4M 7AU Email: local.councils@mazars.co.uk	
5. This announcement is made by *(e))* Claire Dixon – Parish Clerk	(e) Insert name and position of person placing the notice