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 Monday, 5th October 2026, at 6.30 pm for the purpose of transacting the following business:

AGENDA

72. **Welcome and Apologies for Absence** – to consider the apologies.
73. **Declarations of Interest -**To receive and record any Disclosable Pecuniary Interests in relation to items on the agenda.
74. **Approval of Minutes** - To approve the minutes of the meeting held on 7th September 2026 (attached)
75. **Public Participation -** Questions and comments from members of the public (maximum 5 minutes per item/per individual).
76. **Police Matters**
77. **Planning Applications** - to receive and consider any response to applications received.
78. **Growing Sacriston Together in Bloom**
79. **Parish Assets**
    - **a.** Bus Shelters
    - **b.** Seats
    - **c**. Village Clock
    - **d.** Parish Building
    - **e.** War Memorial
    - **f.** Pit Wheel
80. **County Councillors' Reports** – to receive the information.
81. **Reports from Group Representatives**
    - **a. Fulforth Centre** – To receive the verbal report provided.
    - **b. Allotment Association** – to consider the report.
82. **Finance Report**
    - **a.** To review and approve payment of invoices received (attached).
    - **b.** To note the bank statement (attached).
    - **c.** To note that the Allotment account has now closed and monies in the sum of £4930.34 have been transferred to the Co-Operative account.
    - **d.** Update of the payments for the Christmas Extravaganza.
83. **Hade Edge Band –** to consider the response (attached).
84. **Annual Governance Accountability Return (AGAR)** – to consider the audited AGAR and to note the information has been published on the website (attached).

85. Exclusion of Press and Public

To resolve that the press and public be excluded from the meeting under Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 due to the confidential nature of the business to be discussed.

86. Confidential Item: Grant application for Sacriston Working Mens Club – to consider the report (attached).

87. Date and Time of Next Meeting - Monday, 2nd November 2026 at 6:30 PM

Signed: Mrs C Dixon (Clerk to the Council)

SACRISTON PARISH COUNCIL

Minutes of the meeting held on Monday, 7th September 2026 at 6.30 pm.
In The Fulforth Centre

Present: Cllrs H. Dixon (Chair), G. Ludlow, E. Hopkins, M. Morrell, A. Page, A. Przybysz, A. Turner, E Waldock, K. Wilson, A. Wray

Also present: County Councillor T Robson and Claire Dixon (Clerk) and two members of the public.

Item No:

51. Apologies for Absence
Apologies received from Cllrs D Robson and K Welsh. No apologies received from B Mickle, J Robson, and R Sharp.
RESOLVED: To **NOTE** the apologies received.

52. Declarations of Interest
RESOLVED: No declarations were received.

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

54. Public Participation - (Questions & Comments from the public in attendance – max 5 mins per item/individual)
Two members of the public raised their concerns regarding traffic and parking on Plawsworth Road. A car had been parked and did not see the MOP and her grandchild behind them and reversed back and knocked over the child's dolls pushchair. Car parking to the rear of the Co-Operative buildings does not seem to be used and cars are parking on the road. Chair informed that this was raised at the PACT meeting. Questions were asked about who owns a piece of land at Meadowview that is overgrown with weeds.
RESOLVED: To **DELEGATE** the Chair will speak to the Police, as they had confirmed at the PACT meeting that they were looking into the matter. County Councillor T. Robson will investigate who owns the land.

55. Police Matters
There were 12 people in attendance at the PACT meeting. The issues raised included speeding and the use of e-bikes. The Chair asked the County Councillor for an update regarding the drone. It was reported that the drone was not currently in use as the person responsible for operating it was away.

Initials .....

Cllr Turner expressed disappointment that the Police were unable to attend the Parish Meeting.
RESOLVED: To **NOTE** the information.

56. Planning Applications

Week ending 10th July 2026.

DM/26/01714/OUT Land To The South Of Edgewood Court, Sacriston, DH7 6XH
Outline application for 2 no. dwelling houses with associated gardens & parking with all matters reserved except access, layout, and scale.

Week ending 23rd July 2026.

DM/26/01796/FPA - 3 Melbourne Terrace, Sacriston, Durham, DH7 6BQ
Demolition of existing garage and erection of replacement garage to rear
RESOLVED: To **NOTE** there were no comments regarding the application.

57. Growing Sacriston Together in Bloom

The Chair requested an update from Cllr Ludlow regarding the replacement slats for the seats at the Crossroads. Cllr Ludlow was unable to provide an update. It was also noted that a slat is missing from the bench at the gap site.
RESOLVED: That Cllr Ludlow be **DELEGATED** to progress the ordering of the replacement slats for the seats, as previously approved. This is to include the purchase of a replacement slat for the seat at the gap site.

58. Parish Assets

a. Bus Shelters

It was raised that the bus shelter panel outside St Bede's School was broken. The Parish Council owns this shelter. It was also reported that all panels on the bus shelter at the bottom of Lingey Close were broken; this shelter is owned by DCC.
RESOLVED: To **DELEGATE** the Clerk to report the damaged bus shelters and to obtain a quotation for the repair of the Parish Council-owned shelter.

b. Village Clock

RESOLVED: Nothing to report.

Parish Building

RESOLVED: Nothing to report.

a. War Memorial

RESOLVED: Nothing to report.

b. Pit Wheel

RESOLVED: Nothing to report.

59. County Councillor Report

Cllr Robson provided his County Councillor report. Various members requested updates on previous concerns that had been raised and asked Cllr Robson to follow up on further matters, including parking, the untidy area outside the library, road signs, e-bikes and scooters, and bins.
RESOLVED: To **NOTE** the information provided.

Initials .....

60. Reports from Group Representatives

a. Fulforth Centre

RESOLVED: To **NOTE** the information provided by Cllr Dixon.

b. Sacriston Allotment Association Meeting

RESOLVED: To **NOTE** the minutes of the meeting and the information provided by Cllr Waldock regarding the previous meeting held on 1st June 2026.

c. Finance

RESOLVED: To **NOTE** the minutes of the meeting and the information provided by Cllr Przybysz regarding the previous meeting held on 1st June 2026.

61. Finance Report

The clerk confirmed that the bank balance was £80,693.45.

a. To review and approve payment of invoices received.

The Clerk informed members that a request had been received from Durham Miners Association requesting that the Council make a payment of £120 in relation to a fine incurred by the bus company on Miners' Gala Day for parking in Herons Car Park.

RESOLVED: To **APPROVE** payment of the invoices received and to **APPROVE** the Clerk contacting Hade Edge Band to obtain further information regarding the parking charge.

b. To receive the bank statement.

RESOLVED: To **RECEIVE** the information provided.

62. Christmas Lights

The report was considered.

RESOLVED: to **APPROVE** the structural testing to be conducted on the sum of £2,100 plus VAT. To **APPROVE** LITE (quote B) to supply and install the Christmas Lights for 2026 at a cost of £7,400 plus VAT.

63. Live Well Northeast Holiday Club

Letter of thanks relating to the funding they had received.

RESOLVED: To **RECEIVE** the information.

64. Seaside Travel

Correspondence received regarding Seaside Travel getting involved with the local community.

RESOLVED: to **APPROVE** the clerk to contact Seaside Travel and inform them of the Christmas Extravaganza date and provide them with contact details for the Fulforth Centre.

65. Letters to Heaven Post Box

RESOLVED: To **APPROVE** the request and **DELEGATE** the Clerk to identify a suitable post box for installation on the Parish building within the cemetery and to proceed with its purchase.

Initials .....

To **APPROVE** Cllr Waldock consulting with the Catholic Church to establish whether they would like a similar arrangement.

66. Code of Conduct Policy

RESOLVED: To **APPROVE** the code of the Conduct Policy.

67. Local Network Funding

RESOLVED: To **RECEIVE** the information and request that the clerk forward the information to The Fulforth Centre.

68. Fyndoune School

Councillors who attended the information evening provided an update on the proposed development for the site. Concerns were raised regarding access to the site, the mining banner, and the current nursery provision.

RESOLVED: To **NOTE** the information provided.

69. Donation

a. **Baby and Toddler Group** – requesting funding of £754 for equipment and various activities.
   RESOLVED: To **APPROVE** a donation of £754.

70. CiLCA Qualification

RESOLVED: To **NOTE** that the Clerk has obtained the CiLCA qualification. However, the Council is still unable to adopt the General Power of Competence (GPC) as it does not currently meet the eligibility criteria requiring at least two-thirds of its members to be elected.

71. Date and Time of Next Meeting

RESOLVED: The next meeting will be held on Monday, 5th October 2026, at 6.30 pm.

The meeting closed at 19.56pm.

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

Date .....

Initials .....

October 2026

Planning Applications AGENDA ITEM 77

Week ending 3rd September -

DM/26/02196/FPA – North Country Homes - Land To The West Of Fulforth Way, Sacriston, DH7 6AH

Proposed upgrade of previously approved private shared drive serving Plots 10-15 under consent DM/24/03032/FPA, to a highway to be offered up for adoption.

DM/26/02196/FPA | Proposed upgrade of previously approved private shared drive serving Plots 10-15 under consent DM/24/03032/FPA, to a highway to be offered up for adoption | Land To The West Of Fulforth Way Sacriston DH7 6AH

Week ending 24th September

DM/26/02466/FPA - 1A Findon Hill, Sacriston, Durham, DH7 6LR

Conversion of rear single storey extension into a garden room and renewal of raised decking area and stairway

DM/26/02466/FPA | Conversion of rear single storey extension into a garden room and renewal of raised decking area and stairway | 1A Findon Hill Sacriston Durham DH7 6LR

Oct-26						
Name	**Description**	**CREDIT**	**NET**	**VAT**	**TOTAL**	**Paid**
Sacriston Community Association	Baby and toddler group funding				£754.00	15/09/2026
Salary	Salary - September				£1,709.32	26/09/2026
HP Ink	Printer Ink - August		£11.24	£2.25	£13.49	22/09/2026

Hello Claire and thank you for your email.

The bus company, Yorkshire Rose, have arranged to pay the fine and charge the band for this.

We have not may contact with Heron Foods over the matter as we realise that we were in breach of their regulations on parking alongside their building.

If the mater can be resolved for future occasions, we will seek permission from them to see if it is possible to park the coach for the duration of the time we are in Sacriston during the day of the Miners Gala.

If we are unable to do so then we will alert the coach company that we will need to find a suitable place to park to offload and then on the return to Sacriston to park up during the ending of the proceedings in the village.

Any help the Parish Council can provide for this issue would be appreciated by us.

Thank you

Hade Edge Band

Newcastle office
Sustainably routed via:
30 Old Bailey
London
EC4M 7AU

Tel: +44 (0)191 383 6300
forvismazars.com/uk

Ms C Dixon
Sacriston Parish Council
[redacted]

Direct line: +44 (0)191 383 6348
Email: local.councils@mazars.co.uk

Date: 17 September 2026

Dear Ms Dixon

Completion of the limited assurance review for the year ended 31 March 2026

We have completed our review for the year ended 31 March 2026 and I have pleasure in enclosing the certified Annual Governance and Accountability Return. The External Auditor's Certificate and Report is given in Section 3.

If there are any significant matters arising from the review, they are summarised in the External Auditor's certificate in Section 3. If we have identified minor scope for improvement we have recorded this on page 2 of this letter. The Council should consider these matters and decide what action is required. In most cases this will be self-evident. In some instances we have referred to further guidance available, such as the Smaller Authorities Proper Practices Panel Practitioners' Guide (England) 2026/27. This can be obtained via your NALC or SLCC branch, or downloaded free of charge at the following website: **https://www.nalc.gov.uk/resource/practitioners-guide-2025.html**.

Please also note that a copy of the 2026/27 Practitioner's Guide has now been released and is available, alongside a summary of the summary of changes from the 2025 version, at the following website: **https://www.nalc.gov.uk/resource/practitioners-guide-2026-27.html**. We would encourage all authorities to become familiar with this document ahead of preparing their 2026/27 Annual Governance and Accountability Returns.

Action you are required to take:

The Accounts and Audit (England) Regulations 2015 set out what you must do at the conclusion of the review. In summary, you are required to:

Publish (which must include publication on the authority's website) a statement **on or before 30 September to confirm:**

- that the review has been concluded and that the statement of accounts has been published;
- of the rights of inspection conferred on local government electors by section 25 of the Local Audit and Accountability Act 2014; and
- the address at which, and the hours during which, those rights may be exercised.

- Keep copies of the Annual Governance and Accountability Return for purchase by any person on payment of a reasonable sum.
- Ensure that the Annual Governance and Accountability Return remains available for public access for a period of not less than five years beginning with the date on which the Annual Governance and Accountability Return was first published.

Forvis Mazars LLP
Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861. VAT number: GB 839 8356 73

The Accounts and Audit (England) Regulations 2015 do not specify the period the Completion Notice needs to be on the council's website, but this period must be reasonable.

Minor scope for improvement in 2026/27

The 2024/25 figures in the Accounting Statements (Section 2) were correctly restated by the Council, and restatements were provided with an explanation of the differences from the previous year's Annual Governance and Accountability Return (AGAR). However, the figure in box 8 had changed and a bank reconciliation was not initially provided. In future, if prior year figures are restated, the Council should provide a full explanation with the figures.

Amendment to the Practitioners' Guide 2026/27 in respect of Section 2 Box 11 Trust Fund Transactions

As part of the Accounting Statements (Section 2), the authority is asked to confirm whether there are any trust fund transactions included in the figures. Box 11 has been amended to state the authority should answer based on whether trust fund transactions have been excluded from the AGAR.

We wish to draw attention to a change within the 2026/27 Practitioner's Guide (point 2.32) which confirms the authority will need to respond 'Yes' where the figures include trust fund transactions. We would encourage all authorities to familiarise themselves with the 2026/27 Practitioner's Guide (available on the NALC website) ahead of completing their 2026/27 AGAR.

Accessibility Regulations

We are aware that the Accounts and Audit Regulations 2015 requirement for a physical 'wet ink' signature on the original AGAR, does not allow parish council's to fully comply with the Accessibility Regulations. The National Audit Office are aware that the two pieces of legislation are not compatible, therefore smaller authorities are advised to make it clear on their website that the document is a scan and will not be fully compliant with the Accessibility Regulations.

Audit fee

Our fee note for the audit, which is in accordance with the audit fee scales set by SAAA, and available at **Audit Fees | Smaller Authorities' Audit Appointments (saaa.co.uk)** will follow.

If your invoice is not as expected, please check the audit fee scales via the link above as your fee band may have changed.

We would be grateful if you could arrange for this to be paid at the earliest opportunity.

Commitment to achieving net zero

We've made an important change to how we handle post - and sustainability is driving it.

In line with our net zero targets, we encourage digital communication wherever possible. However, should it be necessary for you to communicate with us by post, our correspondence address is **30 Old Bailey, London, EC4M 7AU**.

Yours sincerely



James Collins
Director
For and on behalf of Forvis Mazars LLP

Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*

2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2026
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at **31 March 2026** been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

******Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices***, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

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.		✓	

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

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).

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' means that this authority:
	Yes	No*	
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:

03/06/2026

and recorded as minute reference:

35b

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

Chair

Clerk C Dixon

www.sacristonparishcouncil.co.uk

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.

C. Dixon

Date 03/06/2026

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

03/06/2026

as recorded in minute reference:

35c

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

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of **Sacriston Parish Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2025/26

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

In undertaking the review of the 2025/26 Annual and Accountability Return (AGAR) it came to our attention that the Council had not put in place arrangements for the effective information technology and data management in accordance with proper practices during the year under review.

The Council has correctly answered "No" to the relevant assertion in the 2025/26 Annual Governance Statement. In future, the Council should ensure it complies with proper practices in this area and should tick 'No' to assertion 10 if this is not achieved in 2026/27.

3 External auditor certificate 2025/26

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

*We do not certify completion because:

Not applicable

External Auditor Name

Forvis Mazars LLP, Newcastle Upon Tyne, NE1 1DF

External Auditor Signature Forvis Mazars LLP Date **17 September 2026**