



**City of Durham
Charter Trustees for the City of Durham**

Ref: JM

10 June 2014

To: The Mayor and Members of the
CHARTER TRUSTEES FOR THE CITY OF DURHAM
(Councillors J Robinson, P Conway, J Armstrong, D Bell,
J Blakey, A Bonner, J Buckham, J Chaplow, N Foster,
K Corrigan, D Freeman, S Guy, D Hall, G Holland, A Hopgood,
N Martin, B Moir, M Nicholls, R Ormerod, M Plews, M Simmons,
D Stoker, P Taylor, J Turnbull, M Wilkes and M Williams).

Dear Sir/Madam

A Meeting of the **CHARTER TRUSTEES FOR THE CITY OF DURHAM** will be held in the Committee Room 1B, County Hall, Durham, on Wednesday 18 June 2014 at 1.00 pm.

BUSINESS

1. Apologies for Absence
2. Minutes of the meeting held on 28 May 2014 (Pages 1 - 4)
3. Declarations of interest, if any
4. Revenue Outturn for the year ended 31 March 2014 - Report of the Treasurer (Pages 5 - 8)
5. Annual Return for the year ended 31 March 2014 - Report of the Treasurer (Pages 9 - 18)
6. Mayor's Bodyguard - Attendance at Funerals - Report of the Clerk to the Charter Trustees (Pages 19 - 22)
7. Internal Audit Report Review - Risk Assessment - Report of the Clerk to the Charter Trustees (Pages 23 - 24)

Yours faithfully

Clerk

County Hall, Durham, DH1 5UL
Tel: 03000 269731 Fax: (0191) 3834206
Web Site: www.durham.gov.uk

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CHARTER TRUSTEES FOR THE CITY OF DURHAM

At the **Meeting** of the **Charter Trustees for the City of Durham** held in the Main Hall, Town Hall, Durham, on Wednesday 28 May 2014 at 12.00 pm

Present: The Deputy Mayor, Councillor J Blakey (in the Chair) and Councillors J Armstrong, J Chaplow, P Conway, N Foster, K Corrigan, S Guy, G Holland, N Martin, M Nicholls, M Plews, J Robinson, P Taylor and J Turnbull

1 Prayers

Prayers were said by Canon David Kennedy, Vice-Dean of Durham.

2 Apologies for Absence

Apologies for absence were received from Councillors P Charlton, D Bell, D Freeman, A Hopgood, B Moir, R Ormerod, M Simmons, D Stoker and M Williams.

3 Recording of Proceedings

Charter Trustees consented to the taking of photographs during the meeting.

4 Election of Mayor

The Deputy Mayor asked for nominations for the election of Mayor.

Councillor J Armstrong moved and Councillor N Foster seconded that Councillor John Robinson, be appointed Mayor of the City of Durham for the ensuing Municipal Year.

Resolved:

That Councillor John Robinson be duly appointed as Mayor of the City of Durham for the ensuing Municipal Year 2014/15.

5 Appointment of Deputy Mayor

Councillor S Guy moved and Councillor K Corrigan seconded that Councillor Patrick Conway, be appointed Deputy Mayor of the City of Durham for the ensuing Municipal Year.

Resolved:

That Councillor Patrick Conway be duly appointed as Deputy Mayor for the City of Durham for the ensuing Municipal Year 2014/15.

The meeting adjourned for 5 minutes in order for the newly elected Mayor and Deputy Mayor to receive chains of office and be robed.

6 The newly elected Mayor to receive the Seal and make the Declaration of Acceptance of Office of Mayor

Councillor John Robinson received the Seal and delivered the Declaration of Acceptance of Office as Mayor of the City of Durham.

7 Mayor's Acceptance Speech

The Mayor thanked trustees, officers, the bodyguard and his wife, Maxine for their support and was honoured to be elected to the Office of Mayor for the City of Durham for the ensuing year.

He looked forward to the forthcoming year and assured that he would fulfil the role to the best of his ability, in which he would undertake the duties required to enhance the links between the City, Cathedral, University and also maintain the long standing links with the organisations within the City and foster relations with charities, voluntary organisations, businesses and members of the public.

The Mayor paid tribute to Councillor Pauline Charlton for her service to the Office of Mayor. He read out a message from Councillor Pauline Charlton and asked that his personal thanks for her help and advice she had given him throughout the year be place on record.

8 Mayor to call on retiring Mayor/Consort to receive the Past Mayor/Consort Jewels

The Clerk advised that due to the retiring Mayor Councillor Pauline Charlton and Consort Miss Susan Charlton being unable to attend the meeting, the Past Mayor/Consort Jewels would be presented at a later date.

9 Vote of thanks to Retiring Mayor and Deputy Mayor

Councillor J Armstrong thanked Councillor Pauline Charlton and Councillor Jan Blakey for fulfilling their commitment to their roles and for being outstanding ambassadors for the City of Durham.

10 Minutes of the meeting held on 2 April 2014

Minutes of the meeting held on 2 April 2014 were confirmed as a correct record and signed by the Mayor.

11 Mayor's Announcements

The Mayor announced that the Mayor's Evensong would be held at Durham Cathedral on Sunday 22 June at 3.30pm.

He also announced that his charity for the coming year would be Finchale Training College and asked Trustees and Aldermen for help in supporting the Mayoralty and his chosen charity.

12 Appointment of the following Officers:-

Consideration was given to the appointment of Officers as listed on the agenda for the meeting.

Resolved:

That the following Officers be appointed:-

- Pant Master (Miss S Spence)
- Billet Master (Chief Superintendent Ivan Wood, Durham Constabulary)
- Macebearer (Mr D Baker)
- Swordbearer (Mr S Lincoln)
- Deputy Bearer (Mr F Bilton)
- Assistant Deputy Bearer (Mr W Gray)
- Honorary Judicial Recorder (His Honour Judge Christopher Prince)
- Recorder (Mrs C Greenlay)
- Mayor's Chaplain (The Dean of Durham)

13 Meetings of the Charter Trustees for the City of Durham

The Clerk advised Trustees of dates for future meetings of the Charter Trustees for the City of Durham for the municipal year 2014/15 (for copy see file of minutes).

Resolved:

That the report be noted.

14 Presentation of Mayoral Service Medals

The Mayor presented long service awards in recognition of services to Mr F Grant (25 years), Mr W Gray (20 years), Mr D Baker (20 years) Mr S Lincoln (10 years). Mr R G Dixon was unable to attend the meeting and would be presented with his award at a later date.

**Charter Trustees for the City of
Durham**

18 June 2014

**Revenue Outturn for the year ended
31 March 2014**



City of Durham

Report of Jeff Garfoot, Treasurer

Purpose of the Report

- 1 To provide information on the 2013/14 revenue outturn compared with the original budget.

Comparison of Revenue Outturn with Budget

- 2 The total net revenue expenditure for 2013/14 was £68,493; £43,826 or 39.02% less than the original budget of £112,319.
- 3 An analysis of the expenditure over subjective budget headings is set out in Appendix 2. The main reasons for variations from the budget are provided below:

Employees- £5,633 (67.20%) Underspent

- 4 This saving is due to the Mayor and Deputy Mayor's decision not to accept their allowances in 2013/14.

Premises- £4,766 (40.40%) Underspent

- 5 Due to the sharing of the Mayor and Chairman roles and the relocation of the Mayor's personal assistant, the Council agreed to reduce the annual charge for use of the Town Hall in 2013/14 to £7,030 (from £11,796); the result is a saving of £4,766.

Transport - £8,701 (53.48%) Underspent

- 6 Transport arrangements have been made through Durham County Council's chauffeuring service since the contract with Onguard chauffeuring services was terminated. There have been fewer journeys made and charged to the Charter Trust due to the sharing of the Mayor and Chair roles which has resulted in a saving of £8,701 in comparison to the original budget.

Supplies and Services - £11,254 (40.46%) Underspent

- 7 Costs are only being charged to the Charter Trust where the Mayor is not acting in a joint Mayor/ Chairman role. This, in addition to a prudent approach by the Mayor, has resulted in a saving of £10,793 on hospitality and £100 on general office expenses. There has also been a reduction in external audit fees of £324.

Administration - £11,361 (37.04%) Underspent

- 8 With effect from 1 August 2013, the Mayor's personal assistant has been supporting the Mayor for 50% of their time and working for the Council's Democratic Services in the remaining time. Consequently a saving of £11,361 has been achieved.

Income - £2,111 Over-achieved

- 7 Although there was only a £60 budget for investment income, a number of tickets for the civic dinner were sold raising an additional £2,106 for the Charter Trust.

Transfers to/ from Reserves

- 9 It was originally anticipated that £11,276 would have been drawn from reserves to balance the budget during 2013/14. However, due to the significant reduction in spend during 2013/14 there was no requirement to draw any funds from reserves.
- 10 On the contrary, the underspend of £32,550 will transfer to reserves as at 31 March 2014, bringing the total reserve balance up to £67,905, as shown in the Reserve Statement at Appendix 2.

VAT

- 11 As at 31 March 2014 the total VAT paid was £6,409.45. This full amount has been reclaimed and received.

Recommendations

- 9 It is **RECOMMENDED** that the Charter Trustees note the outturn position for the financial year ended 31 March 2014.

Contact: Beverley White

Tel: 03000 261900

RISKS AND IMPLICATIONS

Finance

The report provides information about the Charter Trust for the City of Durham's revenue outturn for 2013/14.

Staffing

None

Risk

None

Equality and Diversity / Public Sector Equality Duty

None

Accommodation

None

Crime and Disorder

None

Human Rights

None

Consultation

None

Procurement

None

Disability Issues

None

Legal Implications

None

Appendix 2

Revenue Outturn for the Charter Trust for the City of Durham 2013/14

Annual Budget 2013/14	Budget Head	Budget	Actual	Variance (Actual v Budget)
£		£	£	£
	Employees			
3,500	Mayor's Allowance	3,500	0	-3,500
1,500	Deputy Mayor's Allowance	1,500	0	-1,500
574	NI contributions	574	0	-574
2,809	Sergeants at Mace/ Body Guard	2,809	2,750	-59
	Premises			
11,796	Town Hall	11,796	7,030	-4,766
	Transport			
14,831	Civic Car	14,831	7,090	-7,741
1,440	Bus Hire	1,440	480	-960
	Supplies and Services			
24,135	Mayor's hospitality	24,135	13,342	-10,793
1,020	General office expenses	1,020	920	-100
2,034	Insurance	2,034	1,997	-37
624	External Audit	624	300	-324
	Support Services			
30,674	Administration	30,674	19,313	-11,361
17,442	Support Services	17,442	17,442	0
	Income			
-60	Investment income	-60	-65	-5
0	Civic dinner tickets	0	-2,106	-2,106
112,319	Net Expenditure	112,319	68,493	-43,826
-11,276	Transfer to/ -from Reserves	-11,276	32,550	43,826
-10,398	Council Tax Support Grant	-10,398	-10,398	0
90,645	Net Budget Requirement	90,645	90,645	0

Reserve Statement 2013/14

Opening Balance as at 1 April 2013	£ 35,355
Transfer to reserves as at 31 March 14	32,550
Closing Balance as at 31 March 2014	67,905

**Charter Trustees for the City of
Durham**

18 June 2014

**Annual Return for the year ended
31 March 2014**



City of Durham

Report of Jeff Garfoot, Treasurer

Purpose of the Report

1. To seek approval of the Accounting Statements and Annual Governance Statement for the financial year ended 31 March 2014, which are included in the attached Annual Return at pages 2 and 3.

Background

2. In accordance with the Accounts and Audit Regulations 2003 (as amended) small relevant bodies in England with an annual turnover of £6.5 million or less must complete an annual return summarising their annual activities at the end of each financial year. To comply, the Annual Return must be approved by the Charter Trustees no later than 30 June 2014. The return is then subject to audit by external auditors appointed by the Audit Commission. On completion, the external auditors' report will be incorporated into the published version of the document at Section 3. The final audited version of the return must be published by the Charter Trust before 30 September 2014.

Annual Return

3. The annual return is made up of four sections :
 - Section 1 – Accounting Statements, to be signed by the Treasurer and Chair of the meeting approving the accounting statements;
 - Section 2 – Annual Governance Statement, to be signed by the Chair and Clerk of the meeting approving the statement;
 - Section 3 – External Auditor's certificate and opinion;
 - Section 4 – Annual internal audit report.

4. A copy of the annual return is attached at Appendix 2.

Outturn Report

5. A separate revenue outturn report for the financial year ending 31 March 2014 is included within the agenda for today's meeting. This information is incorporated within Section 1 of the annual return.

Recommendations

6. It is **RECOMMENDED** that the Charter Trustees approve the attached Annual Return (Sections 1 and 2) for the financial year ended 31 March 2014.

Jeff Garfoot
Treasurer

Contact: Beverley White

Tel: 03000 261900

RISKS AND IMPLICATIONS

Finance

The report provides a summary of the financial activities of the Charter Trust for the City of Durham as at 31 March 2014.

Staffing

None

Risk

None

Equality and Diversity / Public Sector Equality Duty

None

Accommodation

None

Crime and Disorder

None

Human Rights

None

Consultation

None

Procurement

None

Disability Issues

None

Legal Implications

None

Appendix 2

Small Bodies in England

Annual return for the financial year ended 31 March 2014

Small relevant bodies in England with an annual turnover of £6.5 million or less must complete an annual return in accordance with proper practices summarising their annual activities at the end of each financial year.

The annual return on pages 2 to 5 is made up of four sections:

- Sections 1 and 2 are completed by the person nominated by the body.
- Section 3 is completed by the external auditor appointed by the Audit Commission.
- Section 4 is completed by the body's internal audit provider.

Each body must approve this annual return no later than 30 June 2014.

Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all sections highlighted in red. Do not leave any red box blank. Incomplete or incorrect returns require additional external audit work and may incur additional costs.

Send the annual return, together with your bank reconciliation as at 31 March 2014, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to your external auditor by the due date.

Your external auditor will identify and ask for any additional documents needed for audit. Therefore, unless requested, do not send any original financial records to the external auditor.

Audited and certified annual returns will be returned to the body for publication or public display of sections 1, 2 and 3. You must publish or display the audited annual return by 30 September 2014.

It should not be necessary for you to contact the external auditor or the Audit Commission directly for guidance.

More guidance on completing this annual return is available in the Practitioners' Guides for either local councils or internal drainage boards. These publications may be downloaded from the National Association of Local Councils (NALC) or Society of Local Council Clerks (SLCC) websites (www.nalc.gov.uk or www.slcc.co.uk) or from the members area of the Association of Drainage Authorities website (www.ada.org.uk).

Section 1 – Accounting statements 2013/14 for:

Enter name of reporting body here:

The Charter Trust for the City of Durham

	Year ending		Notes and guidance
	31 March 2013 £	31 March 2014 £	
1 Balances brought forward	36,023	35,355	Total balances and reserves at the beginning of the year as recorded in the body's financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation and/or levy	103,032	101,043	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
3 (+) Total other receipts	2,483	2,171	Total income or receipts as recorded in the cashbook less income from taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	-38,555	-22,063	Total expenditure or payments made to and on behalf of all body employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) All other payments	-67,628	-48,601	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	35,355	67,905	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
8 Total cash and short term investments	57,072	98,814	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 other long term investments and assets	0	0	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body 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).

I certify that for the year ended 31 March 2014 the accounting statements in this annual return present fairly the financial position of the body and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

SIGNATURE REQUIRED

Date DD/MM/YYYY

I confirm that these accounting statements were approved by the body on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting approving these accounting statements:

SIGNATURE REQUIRED

Date DD/MM/YYYY

Section 2 – Annual governance statement 2013/14

We acknowledge as the members of our responsibility for ensuring that there is a sound system of internal control, including 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 2014, that:

	Agreed –		'Yes' means that the body:
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	<input checked="" type="radio"/>	<input type="radio"/>	prepared its accounting statements in the way prescribed by law.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="radio"/>	<input type="radio"/>	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We took all reasonable steps to assure 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 the council to conduct its business or on its finances.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<input checked="" type="radio"/>	<input type="radio"/>	during the year has given all persons interested the opportunity to inspect and ask questions about the body's accounts.
5 We carried out an assessment of the risks facing the body and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="radio"/>	<input type="radio"/>	considered the financial and other risks it faces and has dealt with them properly.
6 We maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems.	<input checked="" type="radio"/>	<input type="radio"/>	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 the body.
7 We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="radio"/>	<input type="radio"/>	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 the body and where appropriate have included them in the accounting statements.	<input checked="" type="radio"/>	<input type="radio"/>	disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

This annual governance statement is approved by the body and recorded as minute reference

dated

Signed by:

Chair

dated

Signed by:

Clerk

dated

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the body will address the weaknesses identified.

Section 3 – External auditor certificate and opinion 2013/14

Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2014 of:

The Charter Trust for the City of Durham R REPORTING BODY NAME HERE

Respective responsibilities of the body and the auditor

The body is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The body prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2014; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

External auditor report

(Except for the matters reported below)* on the basis of our review, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.
(*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

External auditor signature

External auditor name Date

Note: The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission's publication entitled Statement of Responsibilities of Auditors and of Audited Small Bodies.

Section 4 – Annual internal audit report 2013/14 to

The Charter Trust for the City of Durham REPORTING BODY NAME HERE

The body's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2014.

Internal audit has been carried out in accordance with the body'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 the body.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A Appropriate accounting records have been kept properly throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
B The body's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
C The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
D The annual taxation or levy or funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
F Petty cash payments were properly supported by receipts, all expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
G Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
H Asset and investments registers were complete and accurate and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
I Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
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, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

For any other risk areas identified by the body (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit:

Signature of person who carried out the internal audit: Date:

*Note: 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, internal audit must explain why not (add separate sheets if needed).

Guidance notes on completing the 2013/14 annual return

- 1 You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guides* which are updated from time to time and contain everything you should need to prepare successfully for your financial year-end and the subsequent audit. Both NALC and SLCC have helplines if you want to talk through any problem you may encounter.
- 2 Make sure that your annual return is complete (i.e. no empty red boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are drawn to the attention of and approved by the body, properly initialled and an explanation is provided to the external auditor. Annual returns containing unapproved or unexplained amendments will be returned unaudited and may incur additional costs.
- 3 Use the checklist provided below. Use a second pair of eyes, perhaps a member or the Chair, to review your annual return for completeness before sending it to the external auditor.
- 4 Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must notify the external auditor of any change of Clerk, Responsible Financial Officer or Chair.
- 5 Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your body holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the Accounting statements. You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guides*.
- 6 Explain fully significant variances in the accounting statements on page 2. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete analysis to support your explanation. There are a number of examples provided in the Practitioners' Guides* to assist you.
- 7 If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
- 8 Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2012) equals the balance brought forward in the current year (Box 1 of 2014).
- 9 Do not complete section 3. The external auditor will complete it at the conclusion of their audit.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All red boxes have been completed?	
	All information requested by the external auditor has been sent with this annual return? Please refer to your notice of audit.	
Section 1	Approval by the body confirmed by signature of Chair of meeting approving the accounting statements?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2014 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Section 2	For any statement to which the response is 'no', an explanation is provided?	
Section 4	All red boxes completed by internal audit and explanations provided?	

*Note: Governance and Accountability for Local Councils in England – A Practitioners' Guides, is available from NALC and SLCC representatives or Governance and Accountability for Internal Drainage Boards in England – A Practitioners' Guides, is available from the ADA at The Association of Drainage Authorities, 12 Cranes Drive, Surbiton, Surrey, KT5 8AL or from the NALC, SLCC or ADA websites - see page 1 for addresses.

CHARTER TRUST FOR THE CITY OF DURHAM

18 June 2014

Mayor's Bodyguard – attendance at funerals



City of Durham

Report of Bryan Smith, Clerk to the Charter Trustees

Purpose of the Report

To advise Trustees of the Bodyguard proposal for attending funerals of past and serving members and Honorary members.

Background

The Mayor's Bodyguard currently have approval to attend (with the family consent) in formal ceremonial dress and with the Civic sword and Halbards the funeral service for a serving member of the Bodyguard. They seek approval for attendance in the same terms for retired or resigned members of at least 6 years' service and for Honorary members. The Bodyguard have drafted a Procedural note as a guide for such attendances which is attached for Trustees' information. Trustees will note that costs of transporting the Bodyguard members with ceremonial regalia to and from a funeral service from Town Hall are met by the Charter Trust. Cost of a bus hire for each occasion is estimated at £45.00.

Recommendation

That Trustees consider and approve the proposal to allow Bodyguard attendance at funerals for serving, retired or resigned members of at least 6 years' service and for Honorary members.

Contact: Bryan Smith Tel: 03000 269717

Appendix 1: Implications

Finance – Detailed within the report.

Staffing - None specific within the report.

Risk - None specific within the report.

Equality and Diversity / Public Sector Equality Duty - None specific within the report.

Accommodation - None specific within the report.

Crime and Disorder - None specific within the report.

Human Rights - None specific within the report.

Consultation - None specific within the report.

Procurement - None specific within the report.

Disability Issues - None specific within the report.

Legal Implications - None specific within the report.

Procedural notes for
The Right Worshipful Mayor of Durham's
Ceremonial Bodyguard.

Information

The purpose of this document is to standardise the procedure of the "Bodyguard" when a member past or present dies and has requested their attendance in regalia at his funeral.

Method.

As a self-governing body it is felt that there must be written criteria which is agreeable to the serving bodyguard members, the current Mayor and the Charter Trustees. These guidelines would apply to serving, retired and resigned members of the "Bodyguard" provided they have completed 6 years of continuous service and are in receipt of the Mayoral Medal.

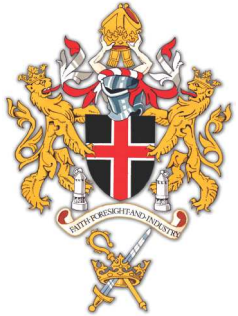
1. The question now arises should honorary members of the "Bodyguard" be accorded the same privilege?
2. The "Bodyguard" should only attend in full regalia if it has been requested verbally or in writing to their Secretary by the deceased's family or by the member prior to their demise. He would liaise with the Mayor's Secretary in all matters appertaining to the funeral.
3. How the "Bodyguard" deploy at such an event will depend on a variety of factors e.g. weather, size of venue, access etc. However the final decision must be left to the current Captain on the day.

4. As a guide the following format could be used and adapted to suite the prevailing condition. At the venue members of the "Bodyguard" will form up in 2 columns either side of the entrance. The hat and gloves of the member together with any decorations would be placed on his coffin. The only other item which could be placed on the coffin safely is the Civic Sword and that could only be done if the coffin were placed on a trolley rather than carried by under bearers. The funeral procession would then pass through the members of the Bodyguard and into the venue.
5. The "Bodyguard" would process into the venue to their assigned position. The funeral service would proceed and prior to the final moving of the coffin the Sword bearer would retrieve the Civic Sword, hat, gloves and decorations (if any, returning them to the deceased's family.) Regardless of whether it is cremation or interment this procedure would still apply.
6. At the end of the service the Bodyguard would leave the venue before the congregation and form up either side of the exit allowing (where applicable) the coffin and congregation to pass through their ranks for a final time.

Conclusion

This standardisation of a procedure on such an occasion would enhance the "Bodyguards" presence. Their appearance in public at such a time would undoubtedly be appreciated by all concerned and it would be a fitting tribute to a member who had voluntarily devoted so much time to the Mayor's Ceremonial Bodyguard.

Mike Baker

<p>CHARTER TRUST FOR THE CITY OF DURHAM</p> <p>18 June 2014</p> <p>Internal Audit Report Review – Risk Assessment</p>	 <p>City of Durham</p>
<p>Report of Bryan Smith, Clerk to the Charter Trustees</p>	

Purpose of the Report

To advise Trustees of a requirement following last year's Internal Audit Report to demonstrate a process for the assessment and management of significant risks in achieving the Charter Trust's objectives

Background

The internal audit report issued 8 July 2013 concluded there was one low priority recommendation to assist the Trust in meeting the requirements of the Annual Return to Audit Commission as a Small Body in England. The control objective in the Annual Return was

“The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these”

The Internal audit report recommended there should be a formal process for identifying potential risks and this can be achieved by scheduling an agenda item on at least an annual basis where the risks to the objectives of the Trust are discussed.

A suitable mechanism could be for the Clerk and officers to produce a risk assessment together with designated Trustees and report back to an identified Trustees meeting.

Recommendation

That Trustees agree a suitable mechanism for recording the risk assessment and placing on the agenda for a future meeting at least once a year.

Contact: Bryan Smith Tel: 03000 269717

Appendix 1: Implications

Finance – none specific within the report.

Staffing - None specific within the report.

Risk - None compliance is identified within the Small Bodies Annual Return.

Equality and Diversity / Public Sector Equality Duty - None specific within the report.

Accommodation - None specific within the report.

Crime and Disorder - None specific within the report.

Human Rights - None specific within the report.

Consultation - None specific within the report.

Procurement - None specific within the report.

Disability Issues - None specific within the report.

Legal Implications - None specific within the report.