



Horndean Parish Council

NOTICE OF MEETING

A MEETING OF HORNDEAN PARISH COUNCIL WILL BE HELD
ON MONDAY 17 JANUARY 2022 at 7.00 P.M. in JUBILEE HALL

Members are summoned to attend

Carla Baverstock-Jones GCILEx, PSLCC, MCMI
Chief Officer

11 January 2022

AGENDA

1. To receive and approve apologies for absence.
2. ***Declaration of interest: Members are reminded of their responsibility to declare any disclosable pecuniary interest which they may have in any item of business on the agenda no later than when that item is reached. Unless dispensation has been granted, you may not participate in any discussion of, or vote on, or discharge any function related to any matter in which you have a pecuniary interest as defined by regulations made by the Secretary of State under the Localism Act 2011. You must withdraw from the room or chamber when the meeting discusses and votes on the matter.***
3. To receive a written update from County Councillor Mrs M Harvey regarding County Council Matters.
4. To receive a written update from District Councillors regarding District Council matters.
5. ***To open the meeting to members of the public to enable them to address questions to Parish Councillors. The period of time which is designated for public participation shall not exceed 20 minutes. Each member of the public is entitled to speak once only in respect of business itemised on the agenda and shall not speak for more than 3 minutes. Questions shall not require a debate and those that cannot be answered at the meeting may be answered in writing later.***
6. To consider the co-option of Simon Freeman to represent Downs Ward.
7. To approve the Minutes of the Council Meeting held on the 13 December 2021.
8. To receive and approve the Orders for Payment (List 9 attached).
9. To receive and approve the bank reconciliation – Co-operative, Lloyds and Cambridge & Counties as at 31 December 2021.
10. To receive and note the monthly finance report.
11. To receive and consider the Internal Audit Report (Interim) for the year ending 2021/2022.
12. To receive and consider the request to host a street party/community lunch at Deep Dell.
13. To receive a report in respect of the purchase of curtains for Jubilee Hall, and agree the way forward.
14. To note the next scheduled meeting of the Council on the 21 February 2022.
15. ***To resolve to exclude the public and the press, in the view that publicity would prejudice the public interest by reason of the confidential nature of the business or arising out of the business about to be transacted. (Public Bodies (Admissions to meetings) Act 1960).***
16. To consider and agree the way forward in respect of the legal advice received regarding the boundary dispute pertaining to a property within Catherington Lith.

17. To receive and consider the proposal to amend the contract in respect of the construction of the Parish Office, insofar as to remove the planting obligation.
18. To receive and consider the way forward in respect of a claim for damages arising from a tree within the ownership of the Parish Council.

District Councillor Report for meeting 17th January 2022

Item 4

Cllr David Evans, 12th January 2022**On the 6th January 2022 the following Press Release was issued by EHDC****Press release from East Hampshire District Council**

After a 12-year partnership, East Hampshire District Council and Havant Borough Council have decided that it is the right moment to establish their own management teams so they can focus on their different strategic priorities and deliver outcomes for their communities more quickly.

The partnership has been very successful since it was created in 2009 and has delivered significant savings for both councils - as well as providing other benefits.

Cllr Richard Millard, Leader of East Hampshire District Council, said: "We have worked as close partners because we have had a number of shared interests over the years - but now is the time to focus on our specific areas and really target our energy into delivering outcomes which benefit our specific communities.

"The management team and staff across both organisations have done an absolutely fantastic job and I look forward to continuing to work with them to deliver our priorities."

Cllr Alex Rennie, Leader of Havant Borough Council, said: "We have had a really successful partnership but this is the right moment to move in our own directions.

"I would like to thank all the staff who have pulled out all the stops to deliver our shared priorities.

"I envisage that we will continue to work closely where there are tangible benefits for our communities."

On the 7th January, the following decision was posted

Decision made by the Leader of the Council under delegated powers.

DECISION:

- a. To start the process of terminating the joint management team agreement dated 31 Jan 2012, subject to any required non-executive decision by Full Council, pending further discussion around the termination notice period and future of shared services.
 - b. To direct the Joint Chief Executive Officer to put plans in place to commence the termination process.
- communities."

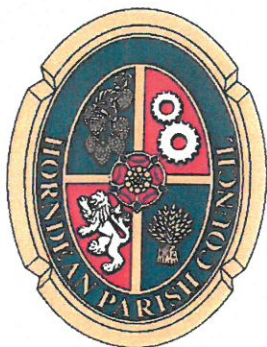
As you will see, the process has only just begun and there is not yet anything more to report.

Planning Department. The Head of Development Management, Mrs Julia Manis, retired last week and Mr Simon Rowberry has been brought in to take over the role. Ms Vicki Potts, Planning Policy Manager left the Council last month and Mr Adam Harvey has taken the role.

Land East of Horndean

The S106 was signed by all parties just before Christmas and which enabled Decision to be issued on the 23rd December 2021

The Design Code: This needs to be agreed by EHDC before Reserved Matters Applications can be considered. The comments that HPC, I and others have made have been submitted to the developer and their response has not yet been received.



HORNDEAN PARISH COUNCIL

MINUTES OF THE COUNCIL MEETING HELD AT JUBILEE HALL ON 13TH DECEMBER 2021 AT 7.00 P.M.

PRESENT: Councillors Mrs L Evans (Chairman), A Forbes (Vice Chairman), P Beck, D Evans, J Lay, P Little, D Prosser, Mrs E Tickell,

IN ATTENDANCE: Carla Baverstock-Jones, Chief Officer & Sarah Guy, Office Manager (Minute Taker)

PUBLIC ATTENDANCE: No members of the public were present.

HPC 146/21/22 TO RECEIVE AND APPROVE APOLOGIES

Apologies of absence were received from Cllr Mrs I Weeks, Cllr B Raymond, Cllr D Alexander and Cllr R Veitch.

HPC 147/21/22 TO RECEIVE ANY DECLARATIONS OF INTEREST

No declarations of pecuniary interest were received.

HPC 148/21/22 TO RECEIVE A WRITTEN UPDATE FROM COUNTY COUNCILLOR MRS M HARVEY REGARDING COUNTY COUNCILLOR MATTERS

A report by County Councillor Mrs Marge Harvey was circulated and noted.

HPC 149/21/22 TO RECEIVE A WRITTEN UPDATE FROM DISTRICT COUNCILLORS REGARDING DISTRICT COUNCIL MATTERS

A verbal update was given by District Cllr D Evans.

HPC 150/21/22 TO OPEN THE MEETING TO MEMBERS OF THE PUBLIC

There were no members of the public present.

HPC 151/21/22 TO APPROVE THE MINUTES OF THE COUNCIL MEETING HELD ON THE 22ND NOVEMBER 2021

It was **RESOLVED** that the minutes of the Council meeting held on 22nd November 2021 be signed as a true record of the meeting, following a correction of spellings in Minute HPC145/20/21.

HPC 152/21/22 TO RECEIVE AND APPROVE THE ORDERS FOR PAYMENT (LIST 8 ATTACHED)

It was **RESOLVED** that the Orders for Payment (List 8 attached) be approved and duly signed. All agreed.

HPC 153/21/22 TO RECEIVE AND AGREE THE BUDGET – 2022/2023, AND TO SET THE PRECEPT

The Budget- 2022/2023 was circulated and it was **RESOLVED** that Council accept the budget and corresponding precept of £391.817, resulting in a Band D Precept of £76.42. This represents an increase of 2% on 2021-2022.

HPC 154/21/22 TO RECEIVE AND NOTE THE MONTHLY FINANCE REPORT

A report by the Responsible Financial Officer was circulated and noted.

HPC 155/21/22 TO RECEIVE AND CONSIDER THE INTERNAL AUDIT REPORT (INTERIM) FOR THE YEAR ENDING 2021/2022

The Audit report was circulated and a discussion took place.

It was **RESOLVED** to

- Keep the Lloyds bank account and not move funds to another banking institution.
- Defer the agenda item to the next Council meeting, so the RFO can be present.

HPC 156/21/22 TO CONSIDER THE RESUBMISSION OF THE APPLICATION FOR COMMUNITY INFRASTRUCTURE LEVY FUNDING IN RESPECT OF THE REPLACEMENT/REFURBISHMENT OF FIVE HEADS PLAY AREA

Cllr Tickell informed Members that the original application was rejected, due to two major projects receiving funding. She suggested that the application be re-submitted and for clarification to be sought, to find out what evidence is required.

It was **RESOLVED** that the application be re-submitted for community Infrastructure Levy funding, in respect of the replacement/refurbishment of Five Heads Play Area, with assistance from Cllr Little.

HPC 157/21/22 TO CONSIDER AND AGREE THE EARLIER CLOSING OF THE PARISH OFFICE ON CHRISTMAS EVE

It was **RESOLVED** that the Parish Office close an hour earlier, at 15:00 on Christmas Eve.

HPC 158/21/22 TO CONSIDER THE REQUEST FOR ADDITIONAL REPRESENTATION TO PARTICIPATE IN FUTURE REMEMBRANCE SERVICE EVENTS – NAMELY CHURCHES WITHIN THE PARISH

A discussion took place and it was **RESOLVED** that Members are content for additional representatives to attend and partake in the Service.

However, Council is not minded for the event to be extended in length, as there are numerous children and young people in attendance, and it would not be appropriate for them to remain standing for any longer than the present schedule. It is observed that on a yearly basis, unfortunately, a number of children suffer from feeling unwell/fainting, as do members of the public.

HPC 159/21/22

TO NOTE THE NEXT SCHEDULED MEETING OF THE COUNCIL ON THE 17TH JANUARY 2022.

The next scheduled meeting of the Council is noted as 17th January 2022. This meeting will be held in Jubilee Hall.

HPC 160/21/22

TO RESOLVE TO EXCLUDE THE PUBLIC AND THE PRESS, IN THE VIEW THAT PUBLICITY WOULD PREJUDICE THE PUBLIC INTEREST BY REASON OF THE CONFIDENTIAL NATURE OF THE BUSINESS OR ARISING OUT OF THE BUSINESS ABOUT TO BE TRANSACTED. (PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960.

There were no members of the public present.

Meeting closed at 19:46pm

HPC 161/20/21

TO APPROVE THE CONFIDENTIAL MINUTES OF THE COUNCIL MEETING HELD ON THE 22 NOVEMBER 2021

It was **RESOLVED** that the Confidential minutes of the Council meeting held on 22nd November 2021 be signed as a true record of the meeting.

Confidential meeting closed at 19:47pm.

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Signed - The Chairman

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Date

PAYMENTS & RECEIPTS SINCE LAST ORDER OF PAYMENTS			LIST 9 - 17 JAN -2022			BANK ENTRIES: DECEMBER 2021
Ref	Date	Payee/Payer	Net	VAT	Total	Details
DIRECT DEBITS						
BANK ENTRIES: DECEMBER 2021						
1	16/11/2021	SSE Gas	£50.16	£2.50	£52.66	Napier Gas - 29 Sep - 27 Oct
2	12/11/2021	Initial	£123.33	£24.67	£148.00	Napier Hall Waste Collection: 01/12/21 - 28/02/22
3	01/12/2021	Fuelgenie	£131.27	£26.26	£157.53	Fuel: November 2021
4	01/12/2021	Castle Water	£26.71	£0.00	£26.71	Water Trough, Hollybank Close 1st Oct-31 Mar 22
5	01/12/2021	Castle Water	£15.24	£0.00	£15.24	St Cath's Cott's 1st Oct-31 Mar 22
6	02/12/2021	British Gas	£228.60	£11.43	£240.03	Jubilee Office Gas: 1 September- 30 November
7	03/12/2021	SSE Gas	£134.15	£6.70	£140.85	Napier Gas: 28 Oct - 26 Nov
8	09/12/2021	Vodafone	£160.55	£32.11	£192.66	Mobiles: December 2021
9	30/11/2021	Veolia	£204.26	£40.85	£245.11	Waste Collection: November 2021
B.A.C.S.						
BANK ENTRIES: DECEMBER 2021						
10	25/11/2021	Norse South East	£1,535.00	£307.00	£1,842.00	Hedge Cutting- Heath Close, Cath Lane, Jub Field, Old School Field
11	17/11/2021	Oak Leaf Garden Services	£2,335.00	£0.00	£2,335.00	Installation of Hand Rail at Downs Park
12	02/12/2021	Staff Expenses	£28.21	£0.00	£28.21	Staff Expenses: November 2021
13	15/11/2021	AVS Fencing	£71.23	£14.25	£85.48	Wooden Field Gate for Dell Piece West
14	17/11/2021	AVS Fencing	£28.02	£5.60	£33.62	Galvanised Hinge Set for Gate at Dell Piece West
15	24/11/2021	AVS Fencing	£421.51	£84.30	£505.81	Various Fencing Posts
16	26/11/2021	Cartridge Save	£28.59	£5.72	£34.31	Black Toner for Chief Officer's Printer
17	19/11/2021	Griffin Fire & Training	£215.00	£43.00	£258.00	Napier Hall Fire Alarm/Emergency Lights Inspected & Serviced
18	24/11/2021	Happy Days	£348.00	£0.00	£348.00	Jubilee/Napier Hall Cleaning
19	22/11/2021	PPL/PRS	£811.80	£162.36	£974.16	Music Licence 1/8/21 - 31/7/2022
20	24/11/2021	St John's Ambulance	£96.00	£19.20	£115.20	First Aid/Medical Cover for Remembrance Day
21	16/11/2021	MOT & Service World	£169.27	£33.86	£203.13	Service/Oil Change - HY65 UVJ
22	30/11/2021	Aardvark Supplies Ltd	£165.86	£33.18	£199.04	Janitorial Supplies
23	29/11/2021	Auditing Solutions Ltd	£460.00	£92.00	£552.00	Interim Internal Audit 2021-22
24	06/12/2021	B & Q	£116.25	£23.25	£139.50	Heavy Duty Storage Boxes/Rock Salt
25	09/12/2021	Blendworth Tree Surgeons	£875.00	£175.00	£1,050.00	25 Loads of Waste Processed
26	18/11/2021	Chevron Traffic Management	£2,855.00	£571.00	£3,426.00	Horndean Remembrance Parade Traffic Management
27	09/12/2021	Denmead DIY	£45.00	£0.00	£45.00	Remove Curtains and Poles for Redecoration of Jubilee Hall
28	03/12/2021	F R Jones & Son	£862.15	£172.43	£1,034.58	15 Pruning Saws, 9 Spare Blades, 2 Hay Rakes
29	08/12/2021	F R Jones & Son	£424.80	£84.96	£509.76	15 Telescopic Bypass Loppers
30	10/12/2021	F R Jones & Son	£144.90	£28.98	£173.88	6 Spare Blades
31	08/12/2021	Screwfix	£4.16	£0.83	£4.99	Tarpaulin Sheet
32	09/12/2021	Sound Advice Installations Ltd	£630.00	£126.00	£756.00	Additional Microphones for Jubilee Sound System
33	03/12/2021	Engelbert Strauss	£55.90	£11.18	£67.08	1 Large Forestry Rain Jacket
34	08/12/2021	Watling & Hirst Ltd	£210.00	£42.00	£252.00	Payroll Charges: October-December 2021
35	15/12/2021	Horndean PC Employees	£15,087.49	£0.00	£15,087.49	Staff Salaries: December 2021
36	20/12/2021	Lloyds Bank	£7.00	£0.00	£7.00	Bank Charges: November 2021
37	31/12/2021	HMRC	£4,200.57	£0.00	£4,200.57	PAYE/NI: December 2021
38	31/12/2021	Hampshire Pension Fund	£4,152.37	£0.00	£4,152.37	Pensions: December 2021
DEBIT CARD						
BANK ENTRIES: DECEMBER 2021						
39	06/12/2021	Sixty Stores	£374.17	£74.83	£449.00	New 6' x 8' Shed for Napier Hall
40	02/12/2021	Amazon	£69.08	£13.82	£82.90	2 Flasks/6 Pairs Gloves for Volunteers
41	09/12/2021	Sartoris Products	£620.83	£124.17	£745.00	Floor Standing Biker Tidy (Lockers for Countryside Team)
42	13/12/2021	Toner Giant	£96.37	£19.27	£115.64	Oki Drum Unit for Printer
43	20/12/2021	HM Land Registry	£6.00	£0.00	£6.00	Register & Title Plan
TOTAL EXPENDITURE						
			£38,624.80	£2,412.71	£41,037.51	
RECEIPTS						
BANK ENTRIES: DECEMBER 2021						
44	various	Regular Hall Users	£1,963.24	£0.00	£1,963.24	Hire of Jubilee Hall
45	various	Regular Hall Users	£1,900.91	£0.00	£1,900.91	Hire of Napier Hall
46	various	Casual Hall Users	£90.75	£0.00	£90.75	Hire of Jubilee Hall
47	various	Casual Hall Users	£100.00	£0.00	£100.00	Deposits Refunded
48	various	Football Teams	£175.00	£0.00	£175.00	Hire of Football Pitches
49	various	East Hampshire District Council	£629.50	£0.00	£629.50	Councillor Grant towards new shed at Napier
50	various	Cambridge & Counties	£179.93	£0.00	£179.93	Bank Interest - December 2021
51	various	Rural Payments Agency	£11,278.85	£0.00	£11,278.85	ESS Higher Entry Level and Basic Payment Scheme 2021
52	02/12/2021	East Hampshire District Council	£5,875.07	£0.00	£5,875.07	CIL Funding
53	20/12/2021	Private Donation	£1,410.00	£0.00	£1,410.00	Contribution Towards replacement Signage-Cath Down
TOTAL INCOME						
			£23,221.75		£23,221.75	

SIGNED:	
SIGNED:	
DATE:	LIST 9 - 17 JAN -2022



HORNDEAN PARISH COUNCIL

COUNCIL MEETING : 17 January 2022

SUBJECT OF REPORT: Finance Report

Income and Expenditure

Since the last Finance Report for the Council Meeting held on the 13th December, there are the following items to note.

1. A payment of £629.50 from East Hampshire District Council was received on 14th December 2021. This was a Councillor Grant (Elaine Woodard) to part fund the replacement of the shed at Napier that is used for the Horndean Foodbank.
2. A payment of £1,410.00 was received on the 20th December from a private donor as a contribution towards new signage at Catherington Down.

Hall Income

The budget was set at 30% of pre COVID income. The table below has been populated with actual figures as the year progresses.

As can be seen December, has fallen back for two reasons:

- Both Halls were closed for the Christmas week
- Jubilee Hall was closed a week earlier to undertake decorating.

Despite the reduced income, the variance improved slightly to £14.5k above the year to date target.

Hall		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Napier Hall	BGT	730	730	730	730	730	730	730	730	730	730	730	730	8,760
	ACT	193	1,167	1,771	1,564	1,624	2,058	1,810	1,853	1,486	0	0	0	13,526
	YTD VAR	537	-437	-1,041	-834	-894	-1,328	-1,080	-1,123	-756	730	730	730	
Jubilee Hall	BGT	698	698	698	698	698	698	698	698	698	698	698	692	8,370
	ACT	144	1,032	1,785	1,908	1,847	2,186	2,248	2,037	654	0	0	0	13,841
	YTD VAR	554	-334	-1,087	-1,210	-1,149	-1,488	-1,550	-1,339	44	698	698	692	
Combined Halls	BGT	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,422	17,130
	ACT	337	2,199	3,556	3,472	3,471	4,244	4,058	3,890	2,140	0	0	0	27,367
	YTD VAR	1,091	-771	-2,128	-2,044	-2,043	-2,816	-2,630	-2,462	-712	1,428	1,428	1,422	
	CUM. YTD VAR	1,091	320	-1,808	-3,852	-5,895	-8,711	-11,341	-13,803	-14,515				
Napier Hall %	BGT %	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	
	ACT %	7.9%	48.0%	72.8%	64.3%	66.7%	84.6%	74.4%	76.2%	61.1%				
Jubilee Hall %	BGT %	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	29.8%	
	ACT %	6.2%	44.4%	76.8%	82.1%	79.4%	94.0%	96.7%	87.6%	28.1%				
Combined Halls %	BGT %	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	29.9%	
	ACT %	7.1%	46.2%	74.7%	73.0%	72.9%	89.2%	85.3%	81.8%	45.0%				

Management Accounts – December 2021

The December accounts have been closed and the summary income and expenditure can be seen below.

Hall income, which was set at 30% of pre COVID levels, has returned and year to date income is above the target by £14.5k. Expenditure continues to run considerably below budget due mainly to staff vacancies in the countryside team since the beginning of the year.

Overall, the Council is showing a year to date favourable variance of £60.1k at the end of December and this is forecast to increase to c£70k by year end (31st March 2022).

The detailed management accounts will be presented at the Finance & General Purposes Meeting on Monday February 7th.

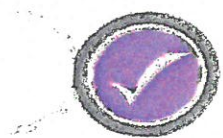
Accounts to 31/12/21	YEAR TO DATE INCOME			Notes	YEAR TO DATE EXPENDITURE			Notes
	ACT	BGT	VAR		ACT	BGT	VAR	
Central Costs	386,620	384,839	-1,781		137,605	145,183	7,578	New staff configuration
Grants	0	0	0		2,200	2,200	0	
Napier Hall	13,526	6,570	-6,956	Hall Income returning	16,103	15,939	-164	
Jubilee Hall	13,841	6,282	-7,559	Hall Income returning	16,060	15,883	-177	
Jubilee Hall - Admin	0	0	0		21,473	23,358	1,885	Rates bill lower than expected
Countryside Sites	16,593	11,729	-4,864	SDNP Grant, Private Donation	2,963	747	-2,216	
Amenity Sites	1,488	1,575	87		5,039	6,521	1,482	
Open Spaces	0	0	0		104,502	135,183	30,681	Staff Vacancies since Apr 1 (£29.6k)
GRAND TOTAL	432,068	410,995	-21,073		305,945	345,014	39,069	

Community Infrastructure Levy

The table below shows the summary position as at 31st December and shows no change from November.

Community Infrastructure Levy Summary					
INCOME			EXPENDITURE		
£££	Banked	Elapse Date	£££	Spent	Description
£7,567.47	02/07/2018	02/07/2023	£2,082.00	March 2021	120 Trees - Cath Lith
£6,855.19	13/05/2019	13/05/2024	£5,234.61	March 2021	Toddler Double Swing Set
£6,576.95	07/10/2020	07/10/2025	£600.00	June 2021	Carvings - Yoells Copse
£4,885.47	29/05/2020	29/05/2025	£4,798.56	June 2021	Boardwalks - Hazelton Common
£14,404.42	22/10/2020	22/10/2025	£49.99	August 2021	Tools for Boardwalks - Hazelton Common
£5,897.82	18/05/2021	18/05/2026	£306.85	November 2021	Grip Strips - Hazleton Boardwalk
£5,875.07	02/12/2021	02/12/2026	£13,072.01		
£52,062.39			£38,990.38	Balance at 31-12-21	
			COMMITMENTS		
			£6,659.45	TBC	Boardwalks - Dell Piece West
			£32,330.93	Balance at 31-12-21	

Report Prepared by Simon Ritson, Responsible Finance Officer, January 10th 2022



AUDITING SOLUTIONS LTD

Horndean Parish Council

Internal Audit Report 2021-22 (Interim)

Stuart J Pollard

Director
Auditing Solutions Ltd

Background and Scope

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2021-22 financial year, during our first visit to the Council, which took place on 29th November 2021.

Internal Audit Approach

In commencing our review for 2021-22 in accordance with the requirements of the IA Certificate in the AGAR and the latest edition of the JPAG Practitioner's Guide we have again paid due regard to the materiality of transactions and their susceptibility to potential misrepresentation in the Accounts / AGAR, together with examining the overall governance framework. Our aim is to ensure that the Council continues to operate robust control systems and that transactions are, as far as we are reasonably able to ascertain, processed in accordance with national and locally approved legislation.

Overall Conclusion

We again wish to acknowledge the high quality of documentation prepared and maintained by the Clerk and RFO, which significantly assists our review process: we are pleased to record that only a few relatively minor matters have been identified at this initial visit for the year warranting formal comment or recommendation.

Detailed Report

Review of Accounting Records & Bank Reconciliations

Our objective here is to ensure that accounting records are being maintained accurately and currently and that no anomalous entries appear in the cashbooks, also that effective controls are in place to confirm the accuracy of that detail. The Council uses the Rialtas Omega software to maintain its accounting records, also using the Purchase, Sales Ledger and Bookings modules. Three bank accounts are in use currently: -

- Co-op Bank – used for all day-to day transactions;
- Lloyds Bank – no transactions in year to date, other than a monthly £7.00 service charge;
- Cambridge and Counties Bank – monthly interest credited.

To ensure compliance with the above objective, we have: -

- Agreed the opening balances in the year's financial ledger with that in the 2020-21 Statement of Accounts and certified Annual Return;
- Ensured that an appropriate Cost Centre and Coding structure remains in place;
- Checked and verified detail of two months' transactions on the Co-op Current account (April & October 2021) cashbooks by reference to supporting bank statements;
- Checked and agreed detail of transactions on the other two account cashbooks for the year to 31st October 2021 by reference to supporting bank statements;
- Agreed detail of the month-end bank reconciliations as of 30th April and 31st October 2021; and
- Reviewed the arrangements for processing and verifying the content of journals raised on the software.

We are pleased to note that a councillor continues to review and sign off bank reconciliations generally once a quarter, also noting that only the bank reconciliations are being physically signed off. Ideally, the checking councillor should also examine and sign-off the Omega cashbook and bank statement where the month-end balances are recorded as evidential confirmation of the values recorded on the bank reconciliation.

Conclusions and recommendations

We are pleased to record that no significant concerns arise in this review area currently, although we suggest that, as above, the supporting cashbook month-end balance should also be signed-off confirming agreement of the bank reconciliation values for the bank account and cashbooks. We have discussed this with the RFO suggesting that the combined account reconciliation that can be generated automatically at any time of the year in the "Management Accounts > Annual Return" section of the Omega software would save having to print off the three separate account reconciliations each month. Also, were the first page of the Trial Balance printed off when the month's accounts are closed down, it would provide detail of the month-end cashbook balance on each account, rather than having to print off the cashbooks in full.

We also suggest that consideration be given to closure of the Lloyds account or placement of the funds held therein in an alternative banking institution without the monthly £7 "penalty" for retaining the account.

We shall extend our testing in this area at our final review, ensuring the accuracy of the year-end bank reconciliations and accurate disclosure of the combined account balances in the year's AGAR at Section 2, Box 8.

- R1. Consideration should be given to closure of the Lloyds bank account with the possibility of placing funds in another banking institution where no monthly fee is payable for retaining the funds.*
- R2. The councillor checking bank reconciliations periodically should, ideally, also be confirming agreement of the month-end cashbook balances, ideally, signing-off the printed month-end Trial Balance accordingly in addition to the bank reconciliations and statements.*

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we can reasonably ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We are pleased to note that the Council's SOs and Financial Regulations (FRs) have been subjected to further review, both being re-adopted unchanged at the Annual Council meeting held in May 2021.

We have reviewed minutes of the full Council and Committee meetings for the year to date, as posted on the website and examined on site during the course of this interim review, excluding those pertaining to Planning issues, to ensure that no issues exist affecting the Council's financial stability either in the short, medium or long term.

We are also pleased to note that the external auditors have signed-off the 2020-21 AGAR without comment or qualification.

Conclusions and recommendation

We again note that the Council has awarded a few grants in the year to date, detail being appropriately recorded in the minutes as approved, although the minutes do not identify the powers relied on for their approval. We remind members and officers that, as the Council is not currently eligible to adopt the General Power of Competence, the powers relied on for approval should be considered and recorded in the approving minutes.

We shall continue to monitor the Council's approach to governance at future visits, also continuing our review of minutes.

- R3. The appropriate power(s) relied on for approval of donations and grants should be formally recorded in the approving minute.*

Review of Expenditure & VAT

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other form of document confirming the payment as due;
- Members take an active role in reviewing supporting documentation and approving expenditure for release;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure any applicable discount;
- The correct analysis has been applied to invoices when processed; and,
- Expended VAT is appropriately identified for recovery through reclaims prepared and submitted to HMRC quarterly.

We note that an official ordering system continues in place which we consider affords the Council an effective control over procurement with copies of purchase orders married to resultant trade invoices. To ensure compliance with the above criteria, we have examined a sample of 32 payments in the financial year to 31st October 2021, including all individual payments in excess of £1,500, together with every 20th transaction as recorded in the cashbook in the year to date. Our test sample totals £78,560 equating to 68% of non-pay related expenditure in the year to the above date.

We are also pleased to note the continued use of the certification stamp that is affixed to each purchase invoice also noting that these are initialled by the Chief Officer approving the payment. We also note that a schedule of payments is provided to members at the monthly Council meeting for review and sign-off by two councillors. In discussion with the RFO, we understand that the pre-Covid member review and sign-off of individual invoices has, understandably, not taken place and urge that appropriate action be taken to re-implement the check as it affords a greater degree of protection to staff and the Council against any potential erroneous payments occurring.

We note that quarterly VAT reclaims continue to be prepared and have agreed detail of the final 2020-21 and first two reclaims for 2021-22 to the underlying Omega control account quarter-end balances with all repaid by HMRC accordingly.

Conclusions and recommendations

Whilst we have no significant concerns in this area at present, we urge that the former process where members review and sign-off invoices is reinstated. We shall extend our test sample to cover the remainder of the year at our final review, also checking and agreeing the content of the final two quarterly VAT reclaims.

R4. The previously in operation process whereby a nominated councillor formally reviews and signs-off the purchase invoices should be reintroduced.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We have examined the Council's insurance cover, which continues to be provided by Zurich Municipal, with Public and Employer's cover in place at £15 million and £10 million respectively, together with Hirer's Liability cover of £2 million and Fidelity Guarantee cover of £1 million, all of which we consider appropriate for the Council's present requirements. We also note that Business Interruption – "Loss of Revenue" cover is in place at £52,000, which we again consider appropriate given the current potential annual level of income at both halls.

We are pleased to note that the formal Risk Register has been subjected to further review with the resultant document adopted by the Council at its meeting in November 2021: we have reviewed the content of the document and consider it appropriate for the Council's present requirements.

We have previously discussed the council's inspection regime for its playground and recreation facilities noting that RoSPA conducts an annual inspection on each of the council's facilities with a separate inspection of outdoor gym equipment where fitted. Additionally, the Caretaker and Groundsmen, who are certified to conduct playground inspections by RoSPA, conduct inspections of each facility with detailed written reports produced, together with photographic evidence, detail of which is given to the Health & Safety officer for retention.

Conclusions

There are no matters arising in this area of our review warranting formal comment or recommendation. We shall continue to monitor the Council's approach to risk management issues at future visits reporting our conclusions accordingly.

Review of Budgetary Control & Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from the parent Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its revenue spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

This interim visit occurred in advance of members' formal and final consideration of the budget and precept requirements for 2022-23: we will, consequently, review the outcome of the current ongoing deliberations as part of our final review.

We have examined the latest budget performance report per the Omega accounts as of 31st October 2021 seeking and obtaining appropriate explanations for any significant variances by reference to the underlying detail in the relevant nominal account codes.

Conclusions

We are pleased to record that there are no issues arising currently in this review area warranting formal comment or recommendation. We shall undertake further work at our final visit ensuring that the Council has formally adopted its 2022-23 budget and precept requirement formally minuting the approval of both. We shall also examine the final year-end budget outturn seeking explanations for any significant variances that may arise and consider the ongoing appropriateness of the level of retained reserves (both in the General and Earmarked funds).

Review of Income

The Council has relatively limited sources of income in addition to the annual precept primarily from CIL monies, various grants and donations, VAT reclaims, bank interest, hire of the halls and sports pitches: the latter are based on an annually agreed sum, paid monthly by direct credit to the Council's current bank account.

We have assessed the controls in place over the booking of the two halls, noting use of the Rialtas electronic bookings system. We have duly examined a sample of two weeks (end of October 2021) recorded bookings for both the Jubilee and Napier Halls ensuring that each was supported by a signed booking form and that fees and charges have been levied and recovered in accordance with the approved scale of fees and charges.

In discussion with the RFO we understand that hall hirers are not signing any formal hire agreement confirming acceptance and understanding of the terms of hire and suggest that, to afford further protection to the Council in the event of any damage to either venue, either wilful or accidental, an appropriately designed agreement form should be signed by all hirers: regular hirers would only require signing either on a change in organiser or at annual intervals.

We reviewed the football pitch hire agreements previously considering the terms and conditions appropriate with no issues arising: we have, at this interim review, ensured recovery of the monthly agreed hire fees for the year to date for the clubs hiring the venue.

We have examined the Sales Ledger – "Unpaid invoices by date" report on the day of our visit noting that only two invoices raised in October 2021 remain unpaid at the present time. Finally in this area, we have also examined the Rialtas detailed income transaction reports for the financial year to date, to ensure that, as far as we are able, no apparent mis-postings have occurred and that all income due to date has been brought to account appropriately.

Conclusions and recommendation

Whilst no significant concerns have been identified, we consider that hirers of the halls should sign an appropriately designed Hire Agreement form confirming understanding and acceptance of the Hire Terms and Conditions.

- R5. *Consideration should be given to ensuring that all hirers sign a formal hire agreement confirming their understanding and acceptance of the Council's Terms and Conditions of hire.*

Petty Cash Account

The Council does not operate a petty cash account, any incidental expenses incurred by staff being reclaimed and repaid monthly or as appropriate: consequently, we shall assign a "Not applicable" response to this section of the year's IA Certificate in the AGAR.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is observed appropriately as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment over of income tax and NI contributions.

The Council continues to outsource the preparation of the monthly payroll to a local company, Watling & Hirst, who provide a full service including the provision of appropriate supporting detail of individuals' gross monthly payments due, including overtime, etc. and tax, NI and pension deductions applying. Officers prepare a monthly summary schedule of any overtime or enhanced payments due to individual officers, which is provided to the payroll bureau for production of the monthly payroll.

We thank the RFO for providing a detailed schedule of each staff member's basic gross salary, contracted working hours and other relevant detail, which we have used to verify the accuracy of detail in the October 2021 payroll run documentation.

We have also verified, by reference to the October 2021 payslips, detail of that month's deductions for each employee in respect of tax, NI and pensions, together with the respective employer's contributions, by reference to the current year's HMRC Database and LG Pension scheme detail of percentage rates.

We have also ensured the accuracy of individual staff net salary payments and total payments to HMRC and the Pension Fund Administrators as recorded in the cashbooks for October 2021 by reference to payroll bureau provider's records

Conclusions

We are pleased to record that no issues arise in this review area warranting formal comment or recommendation.

Review of Investments and Loans

The Council has, as indicated above, placed surplus funds in two bank accounts, one of which received monthly interest, whilst the other only reflects the monthly £7 charge with no other transactions occurring on this account. Consequently, we have suggested that consideration be given to possible alternative banks for holding surplus funds where no charges might arise, although we are aware that High St banks are not being very pro-active currently in assisting the opening of new bank accounts.

We note that the Council has re-adopted its Investment Policy at the August 2021 Council meeting and have reviewed its content considering that it remains appropriate for the Council's present situation.

We note repayment of the first half-yearly repayment to the UK Debt Management Office of the Council's outstanding loan for 2021-22.

Conclusions

There are no issues arising in this area of our review warranting formal comment or recommendation currently, although as set out in our recommendation R1, we suggest that either the Lloyds account be closed or brought into full use with possible closure of the Co-op account to avoid the monthly maintenance charge currently being charged by the bank.

We will check repayment of the 2nd half-yearly loan repayment at our final review, also ensuring the accurate disclosure of the residual loan liability in the year-end AGAR at Section 2, Box 9.

Rec. No.	Recommendation	Response
Review of Expenditure and VAT		
R1	Consideration should be given to closure of the Lloyds bank account with the possibility of placing funds in another banking institution where no monthly fee is payable for retaining the funds.	
R2	The councillor checking bank reconciliations periodically should, ideally, also be confirming agreement of the month-end cashbook balances, ideally, signing-off the printed month-end Trial Balance accordingly in addition to the bank reconciliations and statements.	
Review of Corporate Governance		
R3	The appropriate power(s) relied on for approval of donations and grants should be formally recorded in the approving minute.	
Review of Expenditure & VAT		
R4	The previously in operation process whereby a nominated councillor formally reviews and signs-off the purchase invoices should be reintroduced.	
Review of Income		
R5	Consideration should be given to ensuring that all hirers sign a formal hire agreement confirming their understanding and acceptance of the Council's Terms and Conditions of hire.	

Organisation: Liveable Streets Waterloooville

Good Morning. I'm currently a resident in the Hazelton Way Estate of Hordean Parish, and am looking at running a Big Lunch on the 6th or 7th of June 2020 in the Horndean part of the Hazelton Estate, with the aspiration to bring the community together. I'd considering enabling the space for such an event either through applying to open a road to people for a full day, and/or using the Hazelton Way Park area to host it. It's aspired that this will be organised and promoted by a committee of residents from within the Hazleton Estate, all volunteers. I was wondering if Horndean Parish Council might have any feedback, advice, concerns, issues etc that they would have with this proposal. Thanks in advance.