



Horndean Parish Council

NOTICE OF MEETING

A MEETING OF HORNDEAN PARISH COUNCIL WILL BE HELD
ON MONDAY 10 JUNE 2024 at 7.00 P.M. IN JUBILEE HALL

Members are summoned to attend


Carla Baverstock-Jones GCILEx, FSLCC, MCMI
Chief Officer

04 June 2024

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 receive a presentation from SP Broadway in respect of the land at Woodcroft Farm.
6. ***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.***
7. To approve the Minutes of the Council Meeting held on the 13 May 2024.
8. To receive and consider the reinstatement of the Finance and General Purposes Committee.
9. To receive and approve the Orders for Payment (May attached).
10. To receive and note the monthly finance report.
11. To consider any adjustments to the Earmarked Reserves.
12. To receive and approve the bank reconciliation – Co-operative, Lloyds and Cambridge & Counties as at 31 March 2024.
13. To receive and consider the Internal Audit Report 2023-24 (Final Update).
14. To receive and approve the Annual Governance and Accountability Return for 2023/2024.
 - Section 1 – Annual Governance Statement 2023/2024
 - Section 2 – Accounting Statements 2023/2024.
15. To receive a verbal update in respect of the Highwood Group regarding the potential provision of facilities within the S106 Agreement - 82 homes north of Rowlands Castle Road.
16. To receive a verbal update in respect of the meeting with Metis Homes – Land North of Chalk Hill.

17. To receive a report and consider the placement of a defibrillator which is located outside of the Parish boundary.
18. To receive and consider a report regarding Document Control Guidelines.
19. To receive and note the revised format of the HPC Grant Application Form
20. To receive and consider the preparation of a Safeguarding Policy.
21. To receive an update from Members representing the Parish Council within external organisations and Working Parties.
22. To note the next scheduled meeting of the Council being the 01 July 2024.
23. **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).**
24. To receive an update in respect of the Staff Job Evaluation process, currently being undertaken.



HORNDLEAN PARISH COUNCIL

Item 7

MINUTES OF THE COUNCIL MEETING HELD AT JUBILEE HALL ON 13 MAY 2024 AT 7.00 P.M.

PRESENT: Councillors P Beck (Acting Chairman), T Attlee, S Freeman, J Hodgson, K Jenkins, A Redding, R Smith, R Sowden

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

PUBLIC ATTENDANCE: District Cllr D Evans, District Cllr C Hatter, County Cllr Marge Harvey

HPC 029/24/25 **TO ELECT THE CHAIRMAN OF THE COUNCIL AND TO RECEIVE THE CHAIRMAN'S DECLARATION OF ACCEPTANCE OF OFFICE**

Cllr Beck nominated Cllr Lay as Chairman. This was seconded by Cllr Freeman. No other nominations were received.

Cllr Lay was duly elected as Chairman of the Council, in his absence which was agreed by Cllr Lay and members.

HPC 030/24/25 **TO ELECT A VICE CHAIRMAN**

Cllr Freeman nominated Cllr Beck as Vice Chairman. This was seconded by Cllr Redding. No other nominations were received.

Cllr Beck was duly elected as Vice Chairman of the Council.

HPC 031/24/25 **TO RECEIVE APOLOGIES FOR ABSENCE**

Apologies were received from Cllr Lay. No apologies were received from Cllr Prosser. Apologies were received from District Cllr Sara Schillemore and District Cllr Elaine Woodard.

HPC 032/24/25 **TO RECEIVE ANY DECLARATIONS OF INTEREST**

No declarations of pecuniary interest were received.

HPC 033/24/25 **TO OPEN THE MEETING TO MEMBERS OF THE PUBLIC**

The meeting was duly opened to members of the public.

HPC 034/24/25

TO APPROVE THE MINUTES OF THE COUNCIL MEETING HELD ON 15 APRIL 2024, AND THE EXTRAORDINARY COUNCIL MEETING HELD ON THE 22 APRIL 2024

It was **RESOLVED** that

- The minutes of the Council meeting held on 15 April 2024 be signed as a true record of the meeting.
- The minutes of the Extraordinary Council meeting held on 22 April 2024 be signed as a true record of the meeting.

All agreed.

HPC 035/24/25

TO RECEIVE AND APPROVE THE ORDERS FOR PAYMENT (APRIL ATTACHED)

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

HPC 036/24/25

TO CONSIDER AND APPROVE THE REAPPOINTMENT OF THE INTERNAL AUDITOR FOR 2024/25

It was **RESOLVED** that Auditing Solutions Ltd be reappointed as the Internal Auditor for 2024/25. This was proposed by Cllr Freeman. All agreed.

HPC 037/24/25

TO REVIEW AND APPROVE THE ADOPTION OF THE SCOPE OF INTERNAL AUDIT

The scope of the Internal Audit was circulated. The Chief Officer clarified that the Internal Auditor's job is to check procedures, to ensure everything is safe and secure, making sure there are no risks, or missing invoices etc. It was **RESOLVED** that the scope be agreed.

HPC 038/24/25

TO RECEIVE AND CONSIDER THE CONFLICT-OF-INTEREST DECLARATION – BDO (EXTERNAL AUDITORS)

A short discussion took place and it was **RESOLVED** that the Conflict-of-Interest declaration with BDO LLP (External Auditors) be accepted. All agreed.

HPC 039/24/25

TO RECEIVE AND CONSIDER THE PARISH PLAN 2024/25

The Parish Plan 2024/25 was circulated and a short discussion took place. It was **RESOLVED** that the Parish Plan 2024/25 be adopted. All agreed.

HPC 040/24/25

TO RECEIVE AND CONSIDER THE PROPOSED TRAINING IN RESPECT OF PLANNING APPLICATIONS/REPORTS

Cllr Attlee gave an update as to the reason for the proposed Planning training. A discussion took place and two training options were discussed.

It was **RESOLVED** that Council endorse the instigation of Planning training for all members to undertake, as follows

- Training Provider: Steve Tilbury Consulting Ltd, total cost £425 (No VAT).

County Cllr Marge Harvey left the meeting at 7:40pm.

RECEIPT OF NOMINATION TO EXISTING COMMITTEES AND ELECTION OF CHAIRMAN TO COMMITTEES

Registration of interest for the Committees were received from some members prior to the meeting and noted. It was agreed for the Finance and General Purposes Committee remain suspended.

Election of Chairman to Committees took place as follows:

▪ **Planning & Public Services Committee**

- Cllr P Beck
- Cllr R Sowden
- Cllr K Jenkins
- Cllr D Prosser
- Cllr T Attlee
- Cllr R Smith

It was **RESOLVED** that Cllr Beck be elected as Chairman of the Planning & Public Services Committee. This was proposed by Cllr Freeman and seconded by Cllr Redding. All agreed.

▪ **Grounds Committee**

- Cllr J Lay
- Cllr A Redding
- Cllr S Freeman
- Cllr D Prosser
- Cllr R Sowden
- Cllr R Smith

It was **RESOLVED** that Cllr Freeman be elected as Chairman of the Grounds Committee. All agreed.

▪ **Staff Committee**

-
- Cllr S Freeman
- Cllr D Prosser
- Cllr A Redding
- Cllr R Smith

It was **RESOLVED** that Cllr Prosser be elected as Chairman of the Staff Committee. All agreed.

APPOINTMENT OF ANY NEW COMMITTEES, CONFIRMATION OF THE TERMS OF REFERENCE, THE NUMBER OF MEMBERS AND RECEIPT OF NOMINATIONS TO THEM

It was **RESOLVED** that no additional committees were required at this time. All agreed.

REVIEW OF DELEGATION ARRANGEMENTS TO COMMITTEES, SUB COMMITTEES, EMPLOYEES AND OTHER LOCAL AUTHORITIES

It was **RESOLVED** that all current delegation to the Chief Officer remains unchanged.

The Chief Officer has delegated powers as detailed in the Standing Orders and Finance Regulations. The committees work to their Terms of Reference, and the only committee with delegated powers is Planning and Public Services.

No powers are delegated to other Local Authorities.

HPC 044/24/25

REVIEW THE TERMS OF REFERENCE FOR COMMITTEES

The Terms of Reference for Committees were circulated and it was **RESOLVED** that they remain unchanged. All agreed.

HPC 045/24/25

REVIEW OF ADOPTION OF APPROPRIATE STANDING ORDERS AND FINANCIAL REGULATIONS

The Standing Orders and Financial regulations were circulated to members prior to the meeting. It was **RESOLVED** that the current Standing Orders and Financial Regulations are adopted for 2024/2025.

HPC 046/24/25

REVIEW OF ARRANGEMENTS, INCLUDING AND CHARTERS, WITH OTHER LOCAL AUTHORITIES AND REVIEW OF CONTRIBUTIONS MADE TO EXPENDITURE INCURRED BY OTHER LOCAL AUTHORITIES

HPC does not have any charters and does not contribute to expenditure incurred by other Local Authorities. This was noted by members.

HPC 047/24/25

REVIEW OF REPRESENTATION ON OR WORK WITH EXTRENAL BODIES AND ARRANGEMENTS FOR REPORTING BACK

Representation on external bodies were agreed as follows

- | | | |
|--|---|--------------------------------|
| ▪ East Hants Association Town & Parish Council | - | Cllr J Lay & Cllr A Redding |
| ▪ Catherington Village Residents Association | - | Cllr A Redding |
| ▪ Horndean Community Association | - | Cllr S Freeman |
| ▪ Horndean Twinning Association | - | Vacant (Cllr J Lay to attend) |
| ▪ Lovedean Village residents Association | - | Cllr P Beck |
| ▪ Horndean Technical College | - | Cllr S Freeman |
| ▪ HCC Passenger Transport Forum | - | Cllr S Freeman |
| ▪ South Downs National Park | - | Cllr S Freeman & Cllr T Attlee |

HPC 048/24/25

CONFIRMATION OF ARRANGEMENTS FOR INSURANCE COVER IN RESPECT OF ALL INSURED RISKS

The Insurance Policy with Zurich was circulated and it was **RESOLVED** that it be agreed.

HPC 049/24/25

REVIEW OF THE COUNCILS AND/OR EMPLOYEES' MEMBERSHIPS OF OTHER BODIES

The following memberships were noted. The current memberships are to be continued.

- Hampshire Association of Local Councils (HALC) and additional HR Service
- South East Employers for HR and Employment Law Advice
- Society for Local Council Clerks
- Campaign for Protection of Rural England
- Chartered Management Institute
- The Institute of Local Council Management

HPC 050/24/25 REVIEW THE COUNCILS COMPLAINTS PROCEDURE

The Complaints Procedure was emailed to members prior to the meeting. It was **RESOLVED** that the current Complaints Procedure is adopted. All agreed.

HPC 051/24/25 REVIEW THE COUNCILS PROCEDURES FOR HANDLING REQUESTS MADE UNDER THE FREEDOM OF INFORMATION ACT 2000 AND THE GENERAL DATA PROTECTION REGULATION

was **RESOLVED** that the current Freedom of Information and GDPR procedures are adopted, as per the information circulated to members prior to the meeting. All agreed.

HPC 052/24/25 REVIEW THE COUNCILS POLICY FOR DEALING WITH THE PRESS/MEDIA

The Press/Media Policy was emailed to members prior to the meeting. It was **RESOLVED** that the current Press and Media Policy is adopted. All agreed.

HPC 053/24/25 TO CONFIRM BANK MANDATES AND SIGNATORIES FOR ACCOUNTS

The current signatories on the bank accounts were reviewed.

It was **RESOLVED** to

- Remove Elaine Tickell from the signatories on all bank accounts, following her resignation from HPC. This will be actioned when the mandates are next updated.
- Retain the remaining current signatories on all the bank accounts as follows:
 - Cllr J Lay
 - Cllr P Beck
 - Carla Baverstock Jones, Chief Officer
 - Simon Ritson, Responsible Finance Officer

HPC 054/24/25 TO NOTE THE TOTAL PRECEPT REQUIREMENT IN RESPECT OF 2024/25 BEING £469,786

The total precept requirement in respect of 2024/2025 being £469,786 was duly noted.

HPC 055/24/25 TO REVIEW THE INVESTMENT STRATEGY

It was **RESOLVED** that the current Investment Strategy is adopted. All agreed.

HPC 023/24/25 TO NOTE THE NEXT SCHEDULED MEETING OF THE COUNCIL BEING THE 17 JUNE 2024

The next scheduled meeting of the Council was noted as 17th June 2024. This meeting will be held in Jubilee Hall.

The meeting concluded at 8:10pm

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Signed - The Chairman

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Date

PAYMENTS & RECEIPTS SINCE LAST ORDER OF PAYMENTS			BANK ENTRIES: MAY 2024			Details
Ref	Date	Payee/Payer	Net	VAT	Total	
EXPENDITURE						
1	25/04/2024	AVS Fencing	£99.00	£19.80	£118.80	10 x 3.6 Half Round Rails-Cath Down/Hazleton Lith
2	25/04/2024	FSGR Gas, Heating & Plumbing	£134.25	£26.85	£161.10	Supply/Fit Temp Gauge at Jubilee Hall
3	23/04/2024	MOT & Service World	£210.00	£42.00	£252.00	HY65 UVJ Warning Light Check
4	23/04/2024	Screwfix	£51.82	£10.37	£62.19	Padlocks Chain for Securing Bins at Jubilee Hall
5	23/04/2024	Screwfix	£8.33	£1.66	£9.99	Flat Paint Brush Set for Napier Hall
6	23/04/2024	Screwfix	£26.11	£5.22	£31.33	Staples and 2 x Watering Cans
7	03/05/2024	Labels4U	£24.17	£4.83	£29.00	Filing Labels for Finance
8	01/05/2024	Staff Expenses	£68.07	£0.00	£68.07	Staff Expenses: April 2024
9	26/04/2024	Aadvark Supplies Ltd	£169.83	£33.96	£203.79	Air Freshener, Scouring Pads, Bleach, Compactor Sacks
10	02/05/2024	Sports & Play Consulting Ltd	£1,250.00	£0.00	£1,250.00	Consultation Fee re Development - Playground at Jubilee
11	30/04/2024	WEL Medical	£678.95	£135.79	£814.74	Batteries for Defibrillators
12	13/05/2024	Lycamobile	£3.90	£0.00	£3.90	SIM Card for Jubilee Caretaker
13	10/05/2024	Amazon	£14.16	£2.83	£16.99	Pedal Bin for Jubilee Hall
14	09/05/2024	Amazon	£35.84	£7.15	£42.99	Suntan Lotion for Countryside team
15	12/05/2024	Amazon	£57.89	£11.58	£69.47	Portable Hard Drive - Jubilee Office
16	30/04/2024	Aadvark Supplies Ltd	£9.64	£1.93	£11.57	Dusters, Cleaners, Polish
17	08/05/2024	B & Q	£17.38	£3.47	£20.85	Graffiti Clean Up
18	05/05/2024	Beaver Tool Hire	£79.80	£15.96	£95.76	Hire of Rotovator for 1 Day
19	30/04/2024	Beaver Tool Hire	£138.60	£27.72	£166.32	22 x Temporary Fencing at Jubilee Park - April 2024
20	07/05/2024	Screwfix	£7.98	£1.60	£9.58	No Nonsense Silicon Cleaner
21	07/05/2024	Urban Place Lab	£8,333.34	£1,666.66	£10,000.00	Consultancy Advice: Green Trail & Heritage Network
22	15/04/2024	MOT & Service World	£219.99	£44.00	£263.99	DPF Filter Clean: HY65 UVJ
23	02/05/2024	MOT & Service World	£327.62	£65.52	£393.14	Replace 4 x Faulty Glow Plugs: HY65 UVJ
24	01/05/2024	Fuelgenie	£174.51	£34.89	£209.40	Fuel: April 2024
25	03/04/2024	I.C O (Information Commissioner's Office)	£35.00	£0.00	£35.00	Data Protection Annual Fee
26	02/05/2024	Castle Water (9153607201)	£91.59	£0.00	£91.59	Napier Water: 1 March - 31 August
27	10/05/2024	Titchfield Tree services	£850.00	£170.00	£1,020.00	Elms around Jubilee Hall/frogmore Lane (Part of PO135)
28	20/05/2024	Horndean PC Employees	£17,911.43	£0.00	£17,911.43	Salaries: May 2024
29	17/05/2024	Screwfix	£8.77	£1.76	£10.53	Fillers and Scrappers
30	15/05/2024	M/D Payne Roofing	£8,350.00	£1,670.00	£10,020.00	New Flat Roof at Napier Hall
31	09/05/2024	AVS Fencing	£26.75	£5.35	£32.10	Gate Hinge for Cath Down
32	14/05/2024	AVS Fencing	£256.95	£51.39	£308.34	Fencing for Grass Snake Habitat/Notice Board Refurbishment
33	19/05/2024	Beaver Tool Hire	£32.03	£6.41	£38.44	Hire of Cable Detector for Wagtail Road
34	15/05/2024	Focus	£240.34	£48.07	£288.41	Switchboard, BroadBand, Payphone, Alarm - March/May 2024
35	16/05/2024	MOT & Service World	£139.99	£28.00	£167.99	Further investigation into Fuel Injection Fault - HY65 UVJ
36	07/05/2024	British Gas Lite (156695)	£84.95	£4.25	£89.20	Napier Gas: 2 April - 7 May
37	07/05/2024	British Gas (603423926)	£261.84	£13.09	£274.93	Jubilee Admin Gas: 3 April - 2 May
38	21/05/2024	Amazon	£6.66	£1.33	£7.99	Dustbags for Karcher Vacuum Cleaner at Jubilee hall
39	09/05/2024	British Gas (154660)	£134.19	£6.71	£140.90	Jubilee Hall Electric: 8 April - 9 May
40	23/05/2024	Ultra Secure	£60.96	£12.19	£73.15	Bolt Down Steel Bollard-Car Park at Napier Hall
41	10/05/2024	Vodafone	£82.28	£16.45	£98.73	Mobiles: May 2024
42	13/05/2024	British Gas (242787)	£82.86	£4.14	£87.00	Napier Hall Elect: 11 April-13 May
43	30/04/2024	Veolia	£268.24	£53.65	£321.89	Waste Collection: April 2024
44	24/05/2024	HSQE (Vital Skills)	£48.00	£9.60	£57.60	Ladder Skills Training
45	20/05/2024	Auditing Solutions	£500.00	£100.00	£600.00	End of Year Internal Audit 2023-24
46	20/05/2024	Eric Jacksons Ltd	£1,868.40	£373.68	£2,242.08	Replacement Heaters in Jubilee Hall with Metal Cages
47	20/05/2024	Eric Jacksons Ltd	£60.00	£12.00	£72.00	Disposal of All Waste and Packaging
48	24/05/2024	Screwfix	£82.48	£2.49	£84.97	Hasp & Staple, Boots, Screenwash
49	24/05/2024	Screwfix	£16.65	£3.33	£19.98	Heavy Duty Hasp & Staple
50	24/05/2024	Screwfix	£2.08	£0.41	£2.49	Roofing Bolts for Parsonage Field
51	21/05/2024	Viking	£72.04	£14.41	£86.45	Dymo Labels, Post It Notes, Pens, Short Hand Pads
52	09/05/2024	WEFIX Windows & Doors	£4,921.00	£984.20	£5,905.20	Repairs to 4 Broken Double Glazed windows plus Scaffolding
53	16/05/2024	British Gas - 603421231	£62.51	£3.12	£65.63	Jubilee Admin Gas - 16 April - 15 May
54	31/05/2024	HMRC	£4,430.88	£0.00	£4,430.88	Tax/NI: May 2024
55	31/05/2024	Hampshire Pension Fund	£5,776.40	£0.00	£5,776.40	Pensions: May 2024
TOTAL EXPENDITURE			£58,906.45	£5,759.79	£64,666.24	
Ref	Date	Payee/Payer	Net	VAT	Total	Details
INCOME						
56	various	Regular Hall Users	£1,808.68	£0.00	£1,808.68	Hire of Jubilee Hall - Regular
57	various	Regular Hall Users	£2,221.66	£0.00	£2,221.66	Hire of Napier Hall - Regular
58	various	Casual Hall Users	£338.89	£0.00	£338.89	Hire of Jubilee Hall - Casual
59	various	Casual Hall Users	£66.52	£0.00	£66.52	Hire of Napier Hall - Casual
60	various	Casual Hall Users	£400.00	£0.00	£400.00	Deposits Received
61	various	Casual Hall Users	-£100.00	£0.00	-£100.00	Deposits Refunded
62	various	Football Teams	£197.50	£0.00	£197.50	Hire of Football Pitches
62	31/05/2024	Cambridge & Counties	£863.41	£0.00	£863.41	Bank Interest
TOTAL INCOME			£5,796.66		£5,796.66	

SIGNED:	
SIGNED:	
DATE:	10 JUNE 2024



HORNDEAN PARISH COUNCIL

FULL COUNCIL MEETING: 10th June 2024

SUBJECT OF REPORT: Finance Report

Funding

Since the last Finance report the following funds have been received:

- £234,893 was received on the 22nd April from East Hampshire District Council for part 1 of the precept. The second part will arrive in late September.
- Quarter 4 VAT of £8,799.12 was received from HMRC on 12TH April.

March 2024 Management Accounts 2023-24 (Month 12- Final Accounts)

Income & Expenditure (4-page spreadsheet attached)

The Final accounts for 2023-2024 have been closed and the detailed accounts are attached. The Summary income and expenditure can be seen below.

31/03/2024	YEAR TO DATE INCOME			YEAR TO DATE EXPENDITURE		
	ACT	BGT	VAR	ACT	BGT	VAR
Central & Grants	464,798	456,893	-7,905	214,374	219,307	4,933
Property	49,650	45,015	-4,635	92,137	96,710	4,573
Open Spaces	28,924	12,252	-16,672	195,585	200,691	5,106
GRAND TOTAL	543,372	514,160	-29,212	502,096	516,709	14,612

Overall, the Year ended with a favourable variance against budget of **£43,824** after adjusting for movements to/from Earmarked Reserves.

This breaks down to:

1. A favourable variance against our income target of £29,212.
2. A favourable variance against our expenditure budget of £14,612.

The favourable variance on the Income is *mainly* driven by the following:

- **Central:** Increased interest on our balances with Cambridge & Counties. The current interest rate now stands at 4.05%.
- **Property:** Increased Hall hire income. As at the end of February income was at 88.0% of pre COVID levels, although part of this will be due to the price increases.
- **Open Spaces:** East Hampshire District Council Councillor Grants for benches plus funding for the Green Trail & Heritage Network.

The favourable variance on the Expenditure is *mainly* driven by the following:

- **Central:** Admin Salaries (£3,008), Subscriptions (£2,653) and Professional Fees (£2,102) offset by an overspend on IT support (£1,678).
- **Property:** Napier Staff Travel (£2,447) and Security (£2,260)
- **Open Spaces:** Staff Vacancies (£10,849).

Balance Sheet and Reserves

As can be seen in the table below, General Reserves stood at £183,168, with a further £185,615 in Earmarked Reserves (EMR).

Horndean Parish Council Balance Sheet to the end of March 2024		Horndean Parish Council Reserves	MAR
Current Assets	£££	Represented By :-	
Debtors - Sales Ledger	4,072	General Funds	183,168
Prepayments	0	Vehicle Replacement	10,000
Debtors - VAT Control A/C	8,799	Jubilee Hall Improvements	7,800
Co-op No. 1 Account	22,218	Napier Hall Improvements	4,800
Co-op Business Select Account	50,273	The Granary	2,000
Cambridge & Counties Account	254,786	Lith Avenue re-surfacing	3,000
Lloyds Bank Current Account	39,503	Playground Fund	7,000
Total Current Assets	379,650	Grounds Equipment	2,500
Current Liabilities		Legal Costs	4,000
Creditors	0	Election	1,620
Accruals	9,767	Fencing	4,000
Hall Income Deposits	1,100	Tree Maintenance	4,000
Receipts in Advance	0	LychGate Repairs	2,000
Total Current Liabilities	10,867	Community Infrastructure Levy	71,465
Total Assets Less Current Liabilities	368,783	Land East of Horndean	1,900
		Five Heads Rec Playground EMR	28
		Future Development Facilities EMR	54,905
		Green Trail & Heritage Network EMR	4,598
		Total Earmarked Reserves	185,615
		Total Equity	368,783

Asset Register

The table below shows the summary of the asset register as at 31.03.24. This is the figure in the final accounts.

TOTAL ASSET REGISTER AS AT 31-03-2024									
Sht No.	Description	£££ at 31/3/23	Additions	Disposals	Transfers	£££ at 31/3/24	Change	%	Notes
1	Buildings & Land	£1,205,536.00	£0.00	£0.00	£0.00	£1,205,536.00	£0.00		
2	Jubilee Admin	£27,254.26	£3,059.73	£4,139.76	£0.00	£26,174.23	£-1,080.03		
3	Jubilee Hall	£27,956.80	£25,000.00	£0.00	£0.00	£52,956.80	£25,000.00		Solar Panels
4	Napier Hall	£15,003.30	£0.00	£0.00	£0.00	£15,003.30	£0.00		
5	Machinery (Countryside Team)	£19,468.36	£524.17	£483.33	£0.00	£19,509.20	£40.84		
6	Vehicles	£42,374.88	£0.00	£0.00	£0.00	£42,374.88	£0.00		
7	Playground Equipment	£205,001.10	£22,381.78	£24,511.69	£0.00	£202,871.19	£-2,129.91		
8	Street Furniture & Bins	£55,992.18	£2,480.00	£0.00	£0.00	£58,472.18	£2,480.00		Benches/Tables
9	Gates and Fences	£29,521.83	£0.00	£0.00	£0.00	£29,521.83	£0.00		
10	War Memorials	£49,481.00	£0.00	£0.00	£0.00	£49,481.00	£0.00		
11	Other Surfaces	£186,217.00	£0.00	£0.00	£0.00	£186,217.00	£0.00		
12	Other	£2,635.75	£0.00	£0.00	£0.00	£2,635.75	£0.00		
	TOTAL	£1,866,442.46	£53,445.68	£29,134.78	£0.00	£1,890,753.36	£24,310.90	1.3%	
<p>Once recorded on the asset and investments register, the recorded value of assets and investments must not change from year to year until disposal. Commercial concepts of depreciation, impairment adjustments, etc. are not appropriate for local councils. For reporting purposes therefore, the 'book' value of fixed assets will stay constant throughout their life until disposal.</p>									

Year End Timetable

- The Annual Governance and Accountability Return (AGAR) are presented for signing at the Full Council Meeting held on Monday 10th June.
- The AGAR and backing documentation will be sent to External Audit by Friday 28th June.
- The AGAR will be available on the website from Monday 1st July and the accounting records will be available for the public to request for the period of six weeks between Monday 1st July and Friday 9th August.
- The External Audit report will be received prior to the end of September.

April 2024 Management Accounts 2024-25 (Month 1)

The position at the end of April 2024 showed a **favourable** variance, after adjusting for earmarked reserve movements, of £3,444.

This breaks down to:

1. A favourable variance against our income target of £930.
2. A favourable variance against our expenditure budget of £2,514.

30/04/2024	YEAR TO DATE INCOME			YEAR TO DATE EXPENDITURE		
	ACT	BGT	VAR	ACT	BGT	VAR
Central & Grants	236,135	235,593	-542	20,383	21,840	1,457
Property	4,523	4,141	-382	12,237	11,098	-1,139
Open Spaces	198	192	-6	14,129	16,325	2,196
GRAND TOTAL	240,856	239,926	-930	46,749	49,263	2,514

There are no significant variances to report at this early stage of the financial year.

Balance Sheet and Reserves

As can be seen in the table below, General Reserves stood at £377,278, with a further £185,615 in Earmarked Reserves (EMR).

Horndean Parish Council Balance Sheet to the end of April 2024		Horndean Parish Council Reserves		APR
Current Assets	£££	Represented By :-		
Debtors - Sales Ledger	4,213	General Funds		377,278
Prepayments	75	Vehicle Replacement		10,000
Debtors - VAT Control A/C	1,230	Jubilee Hall Improvements		7,800
Co-op No. 1 Account	219,829	Napier Hall Improvements		2,000
Co-op Business Select Account	50,683	The Granary		2,000
Cambridge & Counties Account	255,619	Lith Avenue re-surfacing		3,000
Lloyds Bank Current Account	39,496	Playground Fund		7,000
Total Current Assets	571,144	Grounds Equipment		2,500
Current Liabilities		Legal Costs		4,000
Creditors	0	Election		1,620
Accruals	7,851	Fencing		4,000
Hall Income Deposits	400	Tree Maintenance		4,000
Receipts in Advance	0	LychGate Repairs		2,000
Total Current Liabilities	8,251	Community Infrastructure Levy		71,465
Total Assets Less Current Liabilities	562,893	Land East of Horndean		1,900
		Five Heads Rec Playground EMR		28
		Future Development Facilities EMR		54,905
		Green Trail & Heritage Network EMR		7,398
		Total Earmarked Reserves		185,615
		Total Equity		562,893

Green Trail & Heritage Network Reserve

The table below details the income and expenditure that had passed through the Green Trail & Heritage Network Reserve up to the end of April.

A third and final bill from Urban Place Lab Ltd for £8,333.34 was paid in May and a transfer from General Reserves of £935.00 has been done to prevent the reserve falling into a negative balance.

Green Trail & Heritage Network EMR				
Year	CR	DR	Balance	Notes
2022-23	£2,000.00		£2,000.00	Contribution from HighWood Homes
2022-23	£1,000.00		£3,000.00	EHDC Cllr Grant - Evans
2022-23	£1,000.00		£4,000.00	EHDC Cllr Grant - Gottlieb
2022-23	£500.00		£4,500.00	EHDC Cllr Grant - Agate
2022-23	£1,000.00		£5,500.00	EHDC Cllr Grant - Schillimore
2022-23	£1,000.00		£6,500.00	EHDC Cllr Grant - Hatter
2023-24	£8,333.33		£14,833.33	East Hampshire District Council Funding
2023-24		£8,333.33	£6,500.00	Urban Place Lab Ltd (part 1 of 3)
2023-24	£6,431.67		£12,931.67	East Hampshire District Council Funding
2023-24		£8,333.33	£4,598.34	Urban Place Lab Ltd (part 2 of 3)
2023-24	£1,000.00		£5,598.34	EHDC Cllr Grant - Evans
2023-24	£800.00		£6,398.34	EHDC Cllr Grant - Hatter
2023-24	£1,000.00		£7,398.34	EHDC Cllr Grant - Schillemore

Report Prepared by Simon Ritson, Responsible Finance Officer, 3rd June 2024

INCOME AND EXPENDITURE TO MARCH 2024				Current Month (MAR)			Year to Date (APR-MAR)			Annual Budget	To/From EMRs	Restate Actual	Restate Variance	Notes
				Actual	Budget	Variance	Actual	Budget	Variance					
301		2050	Staff Travel & Expenses	0	212	212	53	2,500	2,447	2,500		53	2,447	No travel expenses for new Caretaker
301		3001	Rates	0	0	0	2,645	3,213	568	3,213		2,645	568	
301		3002	Utilities	255	396	141	2,588	3,061	473	3,061		2,588	473	
301		3008	Licensing	0	0	0	631	1,055	424	1,055		631	424	
301		3009	Repairs and Maintenance	992	215	-777	7,726	2,536	-5,190	2,536		7,726	-5,190	
301		3052	Janitorial Supplies	0	25	25	6	300	294	300		6	294	
301		3055	Caretaker Salaries	653	861	208	7,580	10,354	2,774	10,354		7,580	2,774	
301		3056	Security	0	0	0	2,260	0	-2,260	0		2,260	-2,260	
301		3060	Telephones	59	65	6	680	802	122	802		680	122	
305		2050	Staff Travel & Expenses	0	0	0	0	0	0	0		0	0	
305		3001	Rates	0	0	0	1,834	1,939	105	1,939		1,834	105	
305		3002	Utilities	448	475	27	2,915	3,928	1,013	3,928		2,915	1,013	
305		3008	Licensing	11	0	-11	642	603	-39	603		642	-39	
305		3009	Repairs and Maintenance	419	960	541	11,160	11,564	404	11,564	5,000	6,160	5,404	Solar Panels
305		3052	Janitorial Supplies	0	12	12	0	100	100	100		0	100	
305		3055	Caretaker Salaries	727	0	-727	6,196	0	-6,196	0		6,196	-6,196	
305		3056	Security	19	64	45	1,176	713	-463	713		1,176	-463	
305		3060	Telephones	63	102	39	632	1,191	559	1,191		632	559	
305		4035	Professional Fees	0	0	0	0	0	0	0		0	0	
306		3001	Rates	0	0	0	2,253	2,382	129	2,382		2,253	129	
306		3002	Utilities	604	1,015	411	5,304	8,253	2,949	8,253		5,304	2,949	
306		3009	Repairs and Maintenance	365	209	-156	28,329	2,486	-25,843	2,486	20,000	8,329	-5,843	Solar Panels
306		3010	Vandalism	0	163	163	390	2,000	1,610	2,000		390	1,610	
306		3020	Staff Cleaning	151	146	-5	1,135	1,697	562	1,697		1,135	562	
306		3052	Janitorial Supplies	0	12	12	0	100	100	100		0	100	
306		3056	Security	154	80	-74	2,629	7,545	4,916	7,545		2,629	4,916	
306		3060	Telephones	0	152	152	1,842	1,857	15	1,857		1,842	15	
306		8000	Loan Interest	0	0	0	26,531	26,531	0	26,531		26,531	0	
PROPERTY				4,920	5,164	244	117,137	96,710	-20,427	96,710	25,000	92,137	4,573	
TOTAL EXPENDITURE				4,920	5,164	244	117,137	96,710	-20,427	96,710	25,000	92,137	4,573	

INCOME AND EXPENDITURE TO MARCH 2024										Notes
	Current Month (MAR)			Year to Date (APR-MAR)			Annual Budget	To/From EMRs	Restate Actual	Restate Variance
	Actual	Budget	Variance	Actual	Budget	Variance				
	13,436	4,291	-9,145	647,441	514,160	-133,281	514,160	101,269	546,172	-32,012
GRAND TOTAL INCOME	49,462	42,930	-6,532	604,350	516,709	-87,642	516,709	102,254	502,096	14,612
GRAND TOTAL EXPENDITURE	-36,026	-38,639	-2,613	43,091	-2,549	-45,639	-2,549	-985	44,076	-46,624
NET INCOME OVER EXPENDITURE										
ADJUSTMENT FOR EARMARKED RESERVES										Notes
	Current Month (MAR)			Year to Date (APR-MAR)			EMRS	PER		
201 1049 East Hampshire District Council				67,269			350	2		CIL Funds
408 1049 East Hampshire District Council				34,000			353	2		Five Heads Playground
301 1050 East Hampshire District Council				2,800			329	11		Napier Hall Roof Replacement
TOTAL INCOME	0	0	0	104,069	0	0				
305 3009 Solar Powerful				500			354	2		Deposit for Solar Panels
306 3009 Solar Powerful				2,000			354	2		Deposit for Solar Panels
408 6580 Play Equipment				25,000			353	3		Five Heads Playground
408 6580 Play Equipment				19,979			353	4		Five Heads Playground
201 4076 Election				380			344	5		Election Costs
407 6060 Hazleton Common				15,000			350	5		Hazleton Footpath
305 3009 Solar Powerful				4,500			354	7		Final Payment for Solar Panels
306 3009 Solar Powerful				18,000			354	7		Final Payment for Solar Panels
408 6580 Play Equipment				14,993			353	7		Five Heads Playground
407 Professional Fees	1,902			1,902			355	12		Green Trail Fees
TOTAL EXPENDITURE	1,902	0	0	102,254	0	0				

RECASTED AFTER ADJUSTING FOR EMR's	GRAND TOTAL INCOME	13,436	4,291	-9,145	543,372	514,160	-29,212	514,160
	GRAND TOTAL EXPENDITURE	47,560	42,930	-4,630	502,096	516,709	14,612	516,709
	NET INCOME OVER EXPENDITURE	-34,124	-38,639	-4,515	41,276	-2,549	-43,824	-2,549

HORNDEAN PARISH COUNCIL

COUNCIL MEETING: 10 JUNE 2024

SUBJECT OF REPORT: Earmarked Reserves

Recap

As part of the budget/precept setting process for 2024-25 completed in December 2023, the level of General & Earmarked Reserves were forecast using the August 2023 management accounts.

Referring to the attached table:

- Column A – This was the actual level of reserves on the balance sheet as at 31st August 2023.
- Column B – This was the forecast level of reserves as at 31st March 2024 with reference to the August accounts
- Column C – This was the actual level of reserves on the balance sheet at the 31st March 2024.
- Column D – This shows the difference between the forecast and actual outturn. The differences marked in yellow are purely down to timing but the differences marked in green represent favourable variances.
- Column E – This shows the adjustments agreed as part of the budget making process. These would have been made based on the forecast level of reserves at 31st March 2024.
- Column F – This shows the reserves levels for the new financial year if the adjustments agreed were made against the forecast reserves and therefore represents the levels of Reserves that Council had agreed and signed off.
- Column G – This shows the reserves levels if the adjustments agreed by Council are applied to the actual outturn reserves.

A review of the Reserves levels is carried out at this time of the year once the actual figures are available and this year we have more funds than were forecast when the budget/precept was signed off.

Recommendation

Council may wish to follow the adjustments made in the budget setting process (Column E), bolstering earmarked reserves and reducing general reserves.

This option is shown in Column G.

Alternatively, Council may choose to review earmarked reserves and re-align levels.

RESERVES		A	B	C	D	E		F	G	Notes
Code		ACT Aug-23	Q4 FCAST Mar-24	Q4 ACT Mar-24	Diff.	BGT	Adj.	B + E	C + E	
310	GENERAL RESERVES	205,199	164,843	183,168	18,325	-17,500		147,343	165,668	
		205,199	164,843	183,168	18,325	-17,500		147,343	165,668	
	No. of Months Running Costs								4.4	GR at 01/04/24 divided by Net Expenditure Budget (Expenditure Less income)
	No. of Months Running Costs								3.8	GR at 01/04/24 divided by Expenditure Budget
	EARMARKED RESERVES									
325	IT Equipment EMR	0	0	0	0	1,000		1,000	1,000	building reserve back at £1,000 per annum
326	Vehicle Replacement EMR	10,000	10,000	10,000	0	5,000		15,000	15,000	building reserve back to £25,000 at £5k per annum
328	Jubilee Hall Improvements EMR	7,800	7,800	7,800	0	-6,000		1,800	1,800	
329	Napier Hall Improvements EMR	2,000	2,000	4,800	2,800	0		2,000	4,800	
334	The Granary Maintenance EMR	2,000	2,000	2,000	0	0		2,000	2,000	
338	Lith Avenue/Lane EMR	3,000	3,000	3,000	0	0		3,000	3,000	
341	Playground Fund EMR	7,000	0	7,000	7,000	14,500		14,500	21,500	
342	Grounds Equipment EMR	2,500	2,500	2,500	0	0		2,500	2,500	
343	Legal Costs EMR	4,000	4,000	4,000	0	0		4,000	4,000	
344	Election EMR	1,620	1,620	1,620	0	-1,500		120	120	
346	Fencing EMR	4,000	4,000	4,000	0	0		4,000	4,000	
347	Tree Maintenance EMR	4,000	0	4,000	4,000	4,000		4,000	8,000	
348	LychGate Repairs EMR	2,000	2,000	2,000	0	500		2,500	2,500	
350	Community Infrastructure Levy EMR	71,465	50,000	71,465	21,465	0		50,000	71,465	increased pa by £500 to reach £5k for possible for repair works in 2027/28
351	Land East of Horndean EMR	1,900	1,900	1,900	0	0		1,900	1,900	
353	Five Heads Rec Playground EMR	15,021	0	28	28	0		0	28	
354	Future Development Facilities EMR	77,405	57,405	54,905	-2,500	0		57,405	54,905	
355	Green Loop EMR	6,500	6,500	4,598	-1,902	0		6,500	4,598	
	TOTAL OF EARMARKED RESERVES	222,211	154,725	185,615	30,890	17,500		172,225	203,115	
	GRAND TOTAL	427,410	319,568	368,783	49,215	0		319,568	368,783	

DESCRIPTION OF FUNDS		RESERVE FOR FUTURE IT UPGRADES	
325	IT Equipment EMR	Reserve for future IT upgrades	
326	Vehicle Replacement EMR	Assumed Lifecycle 5 years. Funding being re-built.	
328	Jubilee Hall Improvements EMR	Reserve for future maintenance on Jubilee Hall	
329	Napier Hall Improvements EMR	Reserve for future maintenance on Napier Hall	
334	The Granary Maintenance EMR	Reserve for future maintenance on the Granary	
338	Lith Avenue/Lane EMR	Reserve for future maintenance on the Lith Re-surfacing	
341	Playground Fund EMR	Reserve for maintenance/upgrades to existing Play area Equipment	
342	Grounds Equipment EMR	Reserve for purchase of large pieces of equipment	
343	Legal Costs EMR	Reserve for major legal and professional expenses	
344	Election EMR	Funds for Parish Elections	
346	Fencing EMR	Reserve for major fencing works	
347	Tree Maintenance EMR	Reserve for major tree works	
348	LychGate Repairs EMR	Funds to be increased year on year to prepare for any major project	
350	Community Infrastructure Levy EMR	Funds Received stored here until projects to spend monies identified	
351	Land East of Horndean EMR	Reserve for costs associated with Land East of Horndean	
353	Five Heads Rec Playground EMR	Reserve for upgrade of Play facilities at Five Heads Recreation Ground	
354	Future Development Facilities EMR	Reserve for costs associated with future developments	
355	Green Loop EMR	Reserve for costs associated with Green Loop Project	

Date : 13/05/2024

Horndean Parish Council

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Time: 11:30

Trial Balance for Month No: 12

User : SR

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
101	Debtors - Sales Ledger			4,071.89	
105	VAT Control A/C			8,799.12	
200	Co-op No. 1 Account			22,217.62	
201	Co-op Business Select 14 Day			50,273.42	
204	Cambridge & Counties Bank			254,785.85	
210	Lloyds Bank Current Account			39,502.50	
310	General Funds				141,887.64
326	Vehicle Replacement EMR				10,000.00
328	Jubilee Hall Improvements EMR				7,800.00
329	Napier Hall Improvements EMR				4,800.13
334	The Granary- Preserv&Maint EMR				2,000.00
338	Lith Avenue/Lane EMR				3,000.00
341	Playground & Recreational EMR				7,000.00
342	Grounds Equipment EMR				2,499.67
343	Legal Costs EMR				4,000.00
344	Election EMR				1,619.60
346	Fencing EMR				4,000.00
347	Tree Maintenance EMR				4,000.00
348	LychGate Repairs EMR				2,000.00
350	Community Infrastructure Levy				71,464.67
351	Land East of Horndean EMR				1,900.00
353	Five Heads Rec Playground EMR				27.84
354	Future Developments Facilities				54,904.91
355	Green Trail & Heritage Net EMR				4,598.34
510	Accruals				9,767.28
530	Hall Income Deposits				1,100.00
1000	Precept	201	Central		449,189.00
1005	HLS Payments	407	Countryside Sites		5,915.55
1025	Football Pitches	408	Amenity Sites		2,356.25
1030	Rural Payments Scheme	407	Countryside Sites		2,420.26
1035	Catherington Down	407	Countryside Sites		750.00
1038	Councillor Grants	201	Central	650.00	
1038	Councillor Grants	407	Countryside Sites		2,480.00
1038	Councillor Grants	408	Amenity Sites		237.00
1049	CIL Neighbourhood Grant	201	Central		67,268.61
1049	CIL Neighbourhood Grant	408	Amenity Sites		34,000.00
1050	Developer's Contribution	301	Napier Hall		2,800.00
1050	Developer's Contribution	407	Countryside Sites		14,765.00
1055	Other Grants	201	Central		1,767.00
1060	Information Officer	201	Central		3,404.00
1075	Halls Income	301	Napier Hall		27,564.77
1075	Halls Income	305	Jubilee Hall		22,085.06

Continued over page

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
1080	Cabling Income	201	Central		8.00
1090	Interest Received	201	Central		9,746.98
1100	Recycling Income	201	Central		65.00
1110	Miscellaneous Income	201	Central		1,268.00
2000	Admin Salaries	201	Central	166,179.33	
2050	Staff Travel & Expenses	201	Central	406.81	
2050	Staff Travel & Expenses	301	Napier Hall	53.25	
2060	Staff Training	201	Central	994.00	
2070	Medical / Health & Safety Exp.	201	Central	2,076.86	
2920	Recruitment	201	Central	733.00	
3001	Rates	301	Napier Hall	2,644.70	
3001	Rates	305	Jubilee Hall	1,833.83	
3001	Rates	306	Jubilee Hall - Admin	2,252.98	
3001	Rates	408	Amenity Sites	1,110.28	
3002	Utilities	301	Napier Hall	2,587.85	
3002	Utilities	305	Jubilee Hall	2,914.61	
3002	Utilities	306	Jubilee Hall - Admin	5,304.29	
3002	Utilities	407	Countryside Sites	70.71	
3008	Licensing	301	Napier Hall	631.33	
3008	Licensing	305	Jubilee Hall	641.83	
3009	Repairs and Maintenance	301	Napier Hall	7,726.31	
3009	Repairs and Maintenance	305	Jubilee Hall	11,159.51	
3009	Repairs and Maintenance	306	Jubilee Hall - Admin	28,328.91	
3010	Vandalism	306	Jubilee Hall - Admin	390.00	
3020	Cleaning Salaries	306	Jubilee Hall - Admin	1,135.28	
3052	Janitorial Supplies	201	Central	1,982.68	
3052	Janitorial Supplies	301	Napier Hall	6.16	
3055	Caretaker Salaries	301	Napier Hall	7,580.33	
3055	Caretaker Salaries	305	Jubilee Hall	6,196.01	
3056	Security	301	Napier Hall	2,260.00	
3056	Security	305	Jubilee Hall	1,176.05	
3056	Security	306	Jubilee Hall - Admin	2,629.00	
3056	Security	407	Countryside Sites	320.00	
3060	Telephones	301	Napier Hall	679.51	
3060	Telephones	305	Jubilee Hall	632.28	
3060	Telephones	306	Jubilee Hall - Admin	1,841.54	
3060	Telephones	470	Open Spaces	228.84	
3150	War Memorials	408	Amenity Sites	157.50	
4011	IT Support	201	Central	4,959.13	
4022	Postage	201	Central	11.78	
4024	Printing	201	Central	1,450.00	
4026	Stationery	201	Central	1,588.66	

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4029	Subscriptions	201	Central	3,060.14	
4030	Audit	201	Central	2,345.00	
4035	Professional Fees	201	Central	5,975.00	
4035	Professional Fees	407	Countryside Sites	16,666.66	
4040	Insurance	201	Central	8,572.56	
4062	Public Events	201	Central	7,467.61	
4070	Donation	201	Central	65.00	
4072	Members Expenses & Training	201	Central	490.00	
4074	Chairman's Expenses	201	Central	126.93	
4076	Election	201	Central	380.00	
4078	Office Equipment	201	Central	831.09	
4079	Debit Card Fees	201	Central	23.04	
4080	Bank Fees	201	Central	84.00	
5010	Sundry Grants (Internal Grant)	222	S137 Grants	4,950.00	
6010	Catherington Down	407	Countryside Sites	25.97	
6050	Dell Piece	407	Countryside Sites	2,081.34	
6060	Hazleton Common	407	Countryside Sites	15,070.30	
6070	Jubilee Field	407	Countryside Sites	1,320.00	
6115	Five Heads Recreation Ground	407	Countryside Sites	1,313.38	
6130	Village Centre	408	Amenity Sites	840.00	
6160	Other Sites	407	Countryside Sites	739.00	
6180	Football Pitches Maintenance	408	Amenity Sites	413.72	
6500	Countryside Team Salaries	470	Open Spaces	112,501.55	
6530	Dog Waste Bins	470	Open Spaces	6,657.28	
6580	Play Equipment	408	Amenity Sites	66,840.56	
6590	Materials & Equipment	470	Open Spaces	2,634.99	
6592	Rangers Equipment Hire	470	Open Spaces	2,358.78	
6620	Vehicle Running Costs	470	Open Spaces	4,962.00	
6624	Waste Removal	470	Open Spaces	4,504.78	
6636	Grass Cutting	470	Open Spaces	17,861.42	
6638	Fencing	470	Open Spaces	2,070.59	
6640	Training for Countryside Team	470	Open Spaces	2,786.66	
6648	Tree Work & Maintenance	470	Open Spaces	6,830.00	
6650	Uniform for Countryside Team	470	Open Spaces	1,886.07	
6651	Personal Protection Equipment	470	Open Spaces	204.15	
7000	Transfers from EMR	201	Central		380.00
7000	Transfers from EMR	305	Jubilee Hall		5,000.00
7000	Transfers from EMR	306	Jubilee Hall - Admin		20,000.00
7000	Transfers from EMR	407	Countryside Sites		16,901.66
7000	Transfers from EMR	408	Amenity Sites		59,972.16
7001	Transfers to EMR	201	Central	67,268.61	
7001	Transfers to EMR	301	Napier Hall	2,800.00	

Date : 13/05/2024

Horndean Parish Council

Page 4

Time: 11:30

Trial Balance for Month No: 12

User : SR

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
7001	Transfers to EMR	408	Amenity Sites	34,000.00	
8000	Loan Repayments	306	Jubilee Hall - Admin	26,530.66	
Trial Balance Totals :				<u>1,088,714.38</u>	<u>1,088,714.38</u>
Difference				0.00	



Horndean Parish Council

Internal Audit Report 2023-24 (Final update)

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 systems 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 2023-24 financial year both at our offices in advance of and during our two visits to the Council which took place on 6th November 2023 and 20th May 2024, together with work at our offices both in advance of and following those visits.

Internal Audit Approach

In conducting our review for 2023-24 and 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 officers, which assists our review process: we are pleased to record that only one minor matter was identified at our interim visit for the year warranting a recommendation, which we are pleased to note has been actioned, although we have identified one further Castle Water invoice (December 2023) where VAT has again been charged in error by the company. The RFO has agreed to follow this up accordingly.

Based on the overall satisfactory conclusions drawn from our review programme and testing of transactions for the year we have duly signed off the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.

We also take this opportunity to draw the Clerk's attention to the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

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 therein, 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 and Sales Ledger and Bookings modules. Four bank accounts are in use currently: -

- ❖ Co-op Bank – used for all day-to day transactions;
- ❖ Co-op Select 14-day deposit - £50k deposited in 2023-24;
- ❖ Lloyds Bank – no transactions in year to date, other than the ongoing monthly £7 service charge;
- ❖ Cambridge and Counties Bank with monthly interest credited in 2023-24.

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

- Agreed the opening balances in the year's financial ledger with those in the 2022-23 Statement of Accounts and certified AGAR;
- Ensured that an appropriate Cost Centre and Coding structure remains in place;
- Checked and verified detail of four months' transactions on the Co-op Current account (April & September 2023, plus January and March 2024) cashbooks by reference to supporting bank statements;
- Checked and agreed detail of transactions on the other three account cashbooks for the full financial year due to their low volume again by reference to supporting bank statements;
- Agreed detail of the month-end bank reconciliations on all accounts at 30th April and September 2023, plus March 2024; and.
- Ensured the accurate disclosure of the combined year-end bank account balances in the year's agar at Section 2, box 8.

We are again pleased to note that a councillor continues to review and sign-off bank reconciliations generally quarterly, also noting that, following our previous recommendation, the bank statements are also now being signed-off.

Conclusions

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

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 again been reviewed, both being re-adopted unchanged at the Annual Council meeting held in May 2023.

We have reviewed the full Council and Committee meetings' minutes for the year as posted on the website or provided during our onsite visit, 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 signed-off the 2022-23 AGAR without comment or qualification, also noting the appropriate publication of a Notice of Public Rights to examine the Council's financial records for the requisite 30 working days.

Conclusions

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

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 78 payments in the financial year, including all those individually in excess of £1,000, together with every 20th transaction as recorded in the cashbook in the year to date. Our test sample totals £256,250 equating to 63% by value of non-pay related expenditure in the year with no issues arising.

We are also pleased to note the continued use of the certification stamp, which is affixed to each purchase invoice, also noting that the Chief Officer initials these approving the payment. We also note that a schedule of payments continues to be provided to members at the monthly Council meeting for their review and sign-off, which is clearly evident from the filed documentation provided for our examination.

We have also examined a tranche of the documentation relating to the Playground equipment replacement tender for Five Heads Rd Recreation Ground and are pleased to note, inter alia,

compliance with the requirement to publicise the tender on the Government's Contract Finder website with no issues arising from our limited review of the tendering process.

In examining our sample of payments at our interim visit, we noted an instance where VAT had been charged on a Castle Water invoice. As far as we are aware, the supply of water is a non-vatable service: consequent on identifying that apparent anomaly, we examined all Castle Water invoices paid to the date of our interim visit identifying one further invoice where VAT had been charged. We referred these to the RFO suggesting that Castle Water be contacted and the charging of VAT totalling £119.06 on the two invoices be queried. We are pleased to note that Castle Water amended the invoices accordingly: we have, however, identified a further invoice dated 8th December 2023 on which VAT was charged. We have drawn this to the attention of the RFO who has agreed to follow up accordingly.

We note that quarterly VAT reclaims continue to be prepared and have agreed detail of the reclaims for 2023-24 to the underlying Omega control account quarter-end balances with all repaid by HMRC accordingly, including the March 2024 quarter's which was repaid in early April.

Conclusions and recommendation

We are pleased to record that we have no significant concerns in this area, although as indicated above, we urge that Castle Water be challenged on the charging of VAT on the identified invoices...

R1. *Castle Water should be contacted to establish the basis for charging VAT on the supply of water to Council premises on the two invoices where VAT is recorded. **This has been actioned with Castle Water reimbursing the VAT element charged in error.***

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 schedule with Zurich for 2023-24 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 also consider appropriate.

We are again pleased to note that the Council's Risk Register has been subjected to further review and re-adoption by the Council at its meeting in February 2024: we have reviewed the content of the document and consider that it remains 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 Groundsmen, who are certified to conduct playground inspections by RoSPA, also 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

We are pleased to report that there are no issues arising in this review area this year: 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 the 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.

We are pleased to note that, following due deliberation of the Council's budgetary requirements for 2024-25, the Council approved and adopted at its December 2023 meeting the budget and precept setting the latter at £469,786 for the year.

We note that members continue to routinely be provided with the latest budgetary position, as generated by the Omega Accounts software and have examined the year's final budget outturn report following up on any significant variances by reference to the related Omega nominal account codes. We are pleased to record that appropriate explanations have been identified for these, none of which require further enquiry.

We have also considered the ongoing appropriateness of the Council's overall retained reserves which have increased marginally to £368,783 (£325,688 at the prior year-end): of that total, £185,615 is set aside in specified earmarked reserves (EMRs) including CIL moneys of £71,465. The residual General Reserve balance of £183,168 (£141,888 at 31st March 2023) equates to approximately 3 months' revenue spending at the 2023-24 level and sits within the generally recognised holding of between 3 and 12 month's revenue spending.

Conclusions

No issues arise in this review area warranting formal comment or recommendation.

Review of Income

The Council has relatively limited sources of income in addition to the annual precept, primarily arising from CIL monies, various grants and donations, VAT reclaims, bank interest, hire of the two halls and sports pitches, the last of which is based on annually agreed fees paid monthly, 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' bookings (commencing Monday 17th July 2023) as recorded in the booking system for both the Jubilee and Napier Halls ensuring that appropriately priced invoices have been raised and that they have been settled promptly: we are again pleased to note that the Finance Assistant records the payment receipt date on the invoices thereby providing a clear audit trail.

We have also reviewed the football pitch hire income as recorded in the Omega accounts ensuring recovery of the monthly agreed hire fees for the year also noting that two clubs are now hiring the pitches with both paying the fees due each month.

We have examined the Sales Ledger – “Unpaid invoices by date” report as at 31st March 2024 and are again pleased to note that apart from one invoice issued in February 2024, only invoices raised in March remained unpaid at the financial year-end. We have also examined the Rialtas detailed income transaction reports for the financial year to ensure that, as far as we are reasonably able, no apparent mis-postings have occurred and that all income due to the Council has been brought to account appropriately.

Conclusions

No issues have been identified in this area currently warranting formal comment or recommendation.

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.

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 who provide a full service including the provision of appropriate supporting detail of individuals’ gross monthly payments due, including overtime, etc. together with detail of tax, NI and pension deductions applying.

Employees working overtime and / or claiming mileage expenses complete a monthly time / mileage sheet which is reviewed and signed-off by the Chief Officer confirming appropriateness for payment. The RFO then prepares a monthly summary schedule of any such overtime or enhanced payments due to individual officers, together with payable mileage, which is provided to the payroll bureau for inclusion / payment with the monthly salaries.

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 2023 payslips provided by the bureau, also agreeing any enhanced / overtime hours and mileage expenses to the supporting monthly time / expense sheets. We have also verified, by reference to the October 2023 payslips, detail of that month’s deductions for each employee in respect of tax, NI and pensions (where applicable), together with the respective employer’s contributions, by reference to the relevant current year’s HMRC tax & NI tables and the LG Pension scheme percentage rates.

We have at this final visit, ensured the accuracy of individual staff net salary payments and the total payments to HMRC and the Pension Fund Administrators as recorded in the cashbooks for October 2023.

Conclusions

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

Fixed Asset Registers

The Governance and Accountability Manual requires councils to develop and maintain a register of all assets. The Annual Return requires disclosure of the value of assets retained by the Council at 31st March, annually, with a revision to the reporting detail issued in 2010 that requires asset values to be reported at cost price or, where that value is unknown, the prior year AGAR value updated to reflect the cost of any new acquisitions or deletions / disposals.

The Council continues to manage its Asset Register in an Excel spreadsheet. We have noted previously the comprehensive nature of the register, including photographic evidence of the individual assets' existence. We have examined the overall summary sheet which records detail of new in year acquisitions and disposals with the updated year-end value duly confirmed as accurately recorded in the AGAR at Section 2, Box 9.

Conclusions

We are pleased to report that there are no matters arising in this area of our review warranting formal comment or recommendation.

Review of Investments and Loans

The Council has, as indicated in the earlier section of this report, placed surplus funds in two bank accounts, one of which receives monthly interest, whilst the other has only generated one interest receipt in the year. We are also pleased to note that the Council reviewed and re-adopted its Investment Policy at the May 2023 Council meeting, the content of which we have reviewed and consider remains appropriate for the Council's present requirements.

We have verified the two half-yearly repayments to the UK Debt Management Office of the Council's outstanding loan for 2023-24 as part of our above payment review and have now, at this final review visit, also ensured the accurate disclosure in the AGAR at Section 2, Box 10 of the residual loan liability at 31st March 2024 by reference to the UK Debt Management Office "audit advice" notification.

Conclusions

We are pleased to record that there are no issues arising in this area of our review warranting formal comment or recommendation, although we urge that the Council continues to monitor investment opportunities.

Statement of Accounts & AGAR

The Council's annual Statement of Accounts is, as in previous years, generated automatically by the Rialtas Omega accounting software, together with the accounting detail for inclusion in the AGAR at Section 2, excluding the asset and outstanding loan liability values. We have,

consequently, ensured the accurate recording of all values for submission to the external auditors by reference to the underlying Omega and other records, as reported above in this report.

Conclusions

We are pleased to record that no issues arise in this area and, based on the work undertaken during the course of our review for the year, we have “signed off” the IA Certificate in the year’s AGAR assigning positive assurances in all areas.

Rec. Recommendation		Response
Review of Expenditure and VAT		
R1	Castle Water should be contacted to establish the basis for charging VAT on the supply of water to Council premises on the two invoices where VAT is recorded.	<i>This has been actioned with Castle Water reimbursing the VAT element charged in error.</i>

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

HORNDEAN 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 2024, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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 this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			✓

***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:

10/06/2024

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

HORNDEAN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	322,824	325,688	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	391,817	449,189	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	78,214	198,251	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	262,570	293,593	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	26,531	26,531	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	178,066	284,221	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	325,688	368,783	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	325,958	366,779	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	1,866,442	1,890,753	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	462,046	446,235	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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

S. Little **SIGNED**

Date

10/06/2024

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

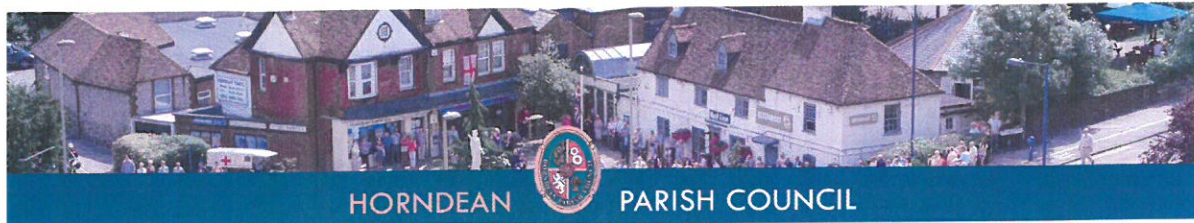
DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



Horndean Parish Council - Document Control Guidelines

Introduction

An integral part of the HPC Parish Plan is that the Plan and other associated documents need to be reviewed and amended through time. HPC has developed a "Brand" and look for all documents that are to be made public so that a consistent style is maintained for each document.

This review and update process can often change the document significantly so it is often useful to have a numbered final version control at each review period showing the evolution of the document over time. The initial production of the document or its subsequent periodic review, will usually involve passing the document electronically between the reviewing parties. The purpose of these guidelines, therefore, is to set out a document control process to avoid inadvertent duplication of effort and to provide a reference point for reviews carried out in future years,

Once the review process has been completed the document must be returned for final "sign off" by the document originator, Parish Chairman or Chief Officer who will then submit it for Council approval at the next meeting

Brand and Appearance

Font:

- Normal Font should be Arial 11pt (not bold)
- **Main Heading should be – Arial 14pt - Bold**
- Sub Heading should be – **Arial 12 – Bold**
- Paragraph Headings should be – **Arial 11 Bold**
- Headings should not be underlined

Headers:

The Header should contain the "Horndean Parish Council" logo as shown in this document. By "double clicking" on the picture, it can be copied from this document and used in the final version of the document prior to sign off. There should be two spaces after the header before the Main Heading



Version Control of New Documents

- The initial draft will look like this v0.1 SRF 01122023 i.e. version 1 completed by SRF on the relevant date, Subsequent versions will be v.02 TA 02122023 etc as it passes through the review.
Once the document has been approved by Council it will become V1.0 (the lower-case v of the review has now become the upper-case V of final ratification) with no further amendments possible. In this example it would be V1.0 followed by the date. Thus V1.0 11122023.

Version Control of Existing documents

- If an existing document is renewed, the first change to the document should be v1.1 followed by the initials and date with subsequent amends v1.2, v1.3 etc.
- Once approved by the Council V1.0 becomes V2.0 and so on.

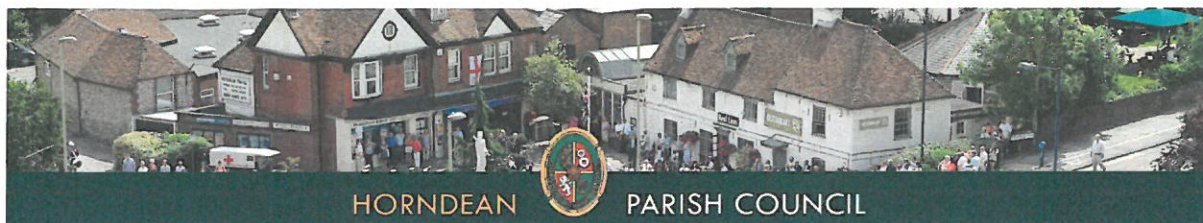
Footers

- The version control should be shown in the footer of the document using Arial 9

The Internal Review Process

- The person commissioning the document (e.g., the Parish Chairman) will make clear who should review it first. That person (person A) would normally pass it back to the Chairman for review and to answer queries.
- If further changes are required, Person A would make those changes. If it is then necessary to pass the document to another person in the working group (Person B), that person will review it adding their version number, initials and date and pass it back to the Chairman for review. At the end of that process the Chairman will add the version number, initials and date and may wish to pass it to the reviewers simply for a final sense check when any comments would be returned by email copying in the relevant reviewers.

Internal review processes will vary and the above is an example only. This s the process that has been agreed for use in Horndean Parish Council



Horndean Parish Council 2023/24 Grant Policy

This policy should be read before completing the **Horndean Parish Council Grant Application Form**

Objective of the Grant Policy

The Parish Council wishes to support activities and causes which support the delivery of the Key Priorities in the 2023/24 Parish Plan, to the benefit of the parish of Horndean. A grant is any payment made by the Parish Council for the specific purpose (the Project) for which it is claimed.

Eligible Entities

Any grant made by the Parish Council must directly benefit some or all of the residents of the parish of Horndean.

The following criteria must be met for an entity to be considered for a grant:

- The entity must be a charity, faith organisation, voluntary or community entity.
- It must be able to demonstrate that any funding from the Parish Council will directly benefit some or all of the residents of Horndean.

2023/2024 Eligible Bids

- Bids that demonstrably support Key Priorities 1 and 2 of the Horndean Parish Plan 2023/24 which are as follows:

KP1. To continue the provision and enhancement of recreation facilities, other amenities, and our natural environment, to support and enhance the health, welfare and wellbeing of residents and visitors to Horndean.

KP2. To maintain and improve the environment within Horndean including the reduction of vehicle pollution, speeding and anti-social behaviour such as vandalism, littering and graffiti.

- Bids that otherwise support significant numbers of Horndean residents' health, welfare, and wellbeing.
- Bids that provide services/facilities readily accessible/available to Horndean residents.
- Bids that are supported by an achievable delivery timescale and a sound financial proposal including:



- A breakdown of the total cost of the Project to show where the funds will come from, including any other sources of grant/funding sought and obtained and how much, if any, will come from own resources.
- A statement of the entity's current financial health.
- A statement of the reason for the Project and the potential scale of who will benefit from the Project.
- A statement of the impact on service if the grant is not given.
- A plan to replace (or to justify the need for), grant funding for these goods or services in future years.

2023/2024 Excluded Bids

- Individuals, businesses, or political parties are not eligible for grant funding.
- Bids for the general overheads of running the entity including the payment of staff salaries.
- Bids that do not have a sound delivery timescale or financial proposal (see above)

Conditions

- One application only within the financial year ending 30 April will normally be considered.
- The Parish Council reserves the right to reclaim any grant not being used for the purpose specified on the Application Form.
- Proper evidence of actual or estimated expenditure must be supplied to the Parish Council with the Application Form.
- Grants cannot be awarded after the relevant Project has been completed.
- An acknowledgement on receipt of the grant monies is required.

Application Process

- Applications must be made by completing the Application Form and enclosing a copy of the latest set of independently approved or examined accounts.
- Applications for grants will be considered throughout the relevant financial year and considered at the next available meeting of the Full Council.

Publicity

- The Parish Council will ask for recognition from each successful entity in the form of acknowledging the Parish Council's support in the entity's newsletter, website or in any press release.
- The Parish Council will recognise successful entities in its own reports to parishioners.



HORNDEAN PARISH COUNCIL

Grant Application Form

Please refer to the HPC Grant Policy 2023/24 before completing this form

Name of Organisation making the application:

Charity Number (where applicable):

<p>Person to whom correspondence should be addressed:</p> <p>Role in the organisation:</p>	<p>Address for correspondence:</p>
<p>Payee for Grant:</p> <p>Name of Bank:</p> <p>Sort Code:</p> <p>Account Number:</p>	<p>Email address:</p> <p>Daytime Tel:</p>
<ul style="list-style-type: none"> What does the organisation do? 	
<ul style="list-style-type: none"> What is the reason for the Grant and what is the potential scale of who will benefit? (Give details of the Project including its proposed start and end dates – continue on a separate sheet if necessary). <p>Please provide evidence of proposed spend e.g., quotes, estimates, minutes of meetings, photographs.</p> <p>Note that HPC will require a short report of how the Grant money has been spent within 12 months of the receipt of the Grant.</p>	
<ul style="list-style-type: none"> What is the projected total cost of the Project? £ Amount of grant applied for from HPC. £ Amounts from any other body (if yes please give details). £ Specify the balance and how will this be funded. £ What will be the impact if the Grant is not given? 	
<ul style="list-style-type: none"> How else does the organisation raise income? (Give details of subscriptions, fund raising, etc.– continue on a separate sheet if necessary). What is the state of the organisation's current financial health? Where relevant, what is the plan to replace or justify the need for grant funding for these goods or services in future years? 	

What age groups are catered for?	Total Membership:	Where and when does the organisation meet?
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Please attach the following to your application:

- The organisation's most recent year's accounts
- The organisation's current business plan
- The minutes of the organisation's last AGM or similar
- Evidence of proposed Project spend

Signature of Responsible Person (e.g., Chair, Trustee, Leader):

Date: