



Horndean Parish Council

NOTICE OF MEETING

**A MEETING OF HORNDEAN PARISH COUNCIL WILL BE HELD
ON MONDAY 09 JUNE 2025 at 6.30 P.M. IN JUBILEE HALL**

Members are summoned to attend

Carla Baverstock-Jones GCILEx, FSLCC, MCMI
Chief Officer

03 June 2025

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 approve the Minutes of the Council Meeting held on the 12 May 2025.
7. To receive an update from Members representing the Parish Council within external organisations and Working Parties.
8. To receive an update in respect of the data received from the average speed cameras.
9. To receive and approve the Orders for Payment (May attached).
10. To receive and note the monthly finance report.
11. To receive and approve the bank reconciliation – Co-operative, Lloyds, and Cambridge & Counties as at 31 March 2025.
12. To receive and consider the Internal Audit Report 2024/2025 (Final Update).
13. To receive and approve the Annual Governance and Accountability Return for 2024/2025
 - Section 1 – Annual Governance Statement 2024/2025
 - Section 2 – Accounting Statements 2024/2025.
14. To receive a report and consider the proposed amendments to the Parish Councils website.
15. To note the application for Community Infrastructure Levy (CIL) funding submitted to the South Downs National Park.
16. To note the Chief Officer's report.
17. To receive the recommendation from the Finance and General Purposes Committee on the 19 May 2025, in respect of the amended Lone Working Policy.

18. To receive the recommendation from the Finance and General Purposes Committee on the 19 May 2025, in respect of the following grant applications:
 - Citizens Advice East Hampshire - £1,000
 - Friends of Horndean Parish Footpaths - £1,000.
19. To receive the recommendation from the Grounds Committee on the 02 June 2025, in respect of the tree works to be undertaken at Wagtail Close, subject to Tree Officer approval.
20. To note the next scheduled meeting of the Council being the 07 July 2025.
21. **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).**
22. To approve the Confidential Minutes of the Council Meeting held on the 07 April 2025.

HCC Report

I have been driving Horndean trying to see exactly what the outstanding issues are.

Cypress Crescent is now, hopefully going to move forward. I have asked for both authorities that are contracted to cut this area to get together and only one of them to do the same thing covering all of Cypress Crescent. I have also asked for all outstanding issues are resolved quickly!!

The roundabout at Morrisons is also an outstanding issue which I have asked again to be sorted out. It really is a mess with more weeds than plants and this isn't the first time that I have tried to get this sorted out, but this time I have copied in the executive member and the officer and leader, hoping that this time it will be sorted out and kept up to a good standard.

I have again asked for clearing of drains and pot holes to be done, so if you see any potholes that need repairing or filling, please report it to HCC or me.

The ditch in front of the Havant Road development is once again in need of attention and I have asked that this is put on a regular cutting scheme and I was told that they are also looking in to the screens that collect all the rubbish. I will keep you up to date with this when I am told just what they intend to do.

If you have any questions then I am very happy to answer them.

Marge



HORNDEN PARISH COUNCIL

MINUTES OF THE ANNUAL COUNCIL MEETING HELD AT JUBILEE HALL ON 12 MAY 2025 AT 6.30 P.M.

PRESENT: Councillors J Lay (Chairman), T Attlee, Cllr Beck (arrived 6:55pm), D Prosser, A Redding, N Smith, R Smith (arrived at 6:40pm), M Temple

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

PUBLIC ATTENDANCE: 3x members of the public & District Cllr J Hogan

HPC 028/25/26 TO ELECT THE CHAIRMAN OF THE COUNCIL AND TO RECEIVE THE CHAIRMAN'S DECLARATION OF ACCEPTANCE OF OFFICE

Cllr Prosser nominated Cllr Redding as Chairman. This was seconded by Cllr N Smith. No other nominations were received. Cllr Redding was duly elected as Chairman of the Council.

Cllr Redding said he was honoured to be nominated and paid tribute to Cllr Lay's time in post, as Chairman.

HPC 029/25/26 TO ELECT A VICE CHAIRMAN

Cllr Redding nominated Cllr Prosser as Vice Chairman. No other nominations were received. Cllr Prosser was duly elected as Vice Chairman of the Council.

Cllr R Smith joined the meeting.

HPC 030/25/26 TO RECEIVE APOLOGIES FOR ABSENCE

Apologies were received from Cllr J Tyler & Cllr B Sowden.

HPC 031/25/26 TO RECEIVE ANY DECLARATIONS OF INTEREST

No declarations of pecuniary interest were received.

HPC 032/25/26 TO OPEN THE MEETING TO MEMBERS OF THE PUBLIC

The meeting was duly opened to members of the public. The Chairman thanked the members of public for attending and showing an interest.

HPC 033/25/26 TO APPROVE THE MINUTES OF THE COUNCIL MEETING HELD ON THE 07 APRIL 2025

It was **RESOLVED** that the minutes of the Council meeting held on 07 April 2025 be signed as a true record of the meeting. All agreed.

HPC 034/25/26 TO RECEIVE AND APPROVE THE ORDERS FOR PAYMENT (MARCH & APRIL ATTACHED)

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

HPC 035/25/26 TO CONSIDER AND APPROVE THE REAPPOINTMENT OF THE INTERNAL AUDITOR FOR 2025/26

It was **RESOLVED** that Auditing Solutions Ltd be reappointed as the Internal Auditor for 2025/26. All agreed

HPC 036/25/26 TO REVIEW AND APPROVE THE ADOPTION OF THE SCOPE OF INTERNAL AUDIT

It was **RESOLVED** that the scope of the internal audit be agreed.

HPC 037/25/26 TO RECEIVE AND CONSIDER THE CONFLICT-OF-INTEREST DECLARATION – BDO (EXTERNAL AUDITORS)

It was **RESOLVED** that the Conflict-of-Interest declaration with BDO LLP (External Auditors) be accepted. All agreed.

HPC 038/25/26 TO RECEIVE AND CONSIDER THE STRATEGIC VISION 2025-2030

It was **RESOLVED** that the Strategic Vision 2025-2030 be agreed with the following amendment to the wording on the last page

- Remove “continue its day job” and replace with “to continue to deliver its existing services”.

All agreed.

HPC 039/25/26 RECEIPT OF NOMINATION TO EXISTING COMMITTEES AND ELECTION OF CHAIRMAN TO COMMITTEES

Election of Chairman to Committees and committee members took place as follows

- **Finance & General Purposes Committee**
 - Cllr J Lay (Chairman)
 - Cllr A Redding
 - Cllr D Prosser
 - Cllr T Attlee
 - Cllr J Tyler

It was **RESOLVED** that Cllr Lay be elected as Chairman of the Finance & General Purposes Committee. This was proposed by Cllr Redding and seconded by Cllr Prosser. All agreed.

▪ **Planning & Public Services Committee**

- Cllr P Beck (Chairman)
- Cllr R Sowden
- Cllr J Lay
- Cllr D Prosser
- Cllr T Attlee
- Cllr M Temple

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

▪ **Grounds Committee**

- Cllr J Lay
- Cllr A Redding
- Cllr D Prosser
- Cllr R Sowden
- Cllr R Smith
- Cllr J Tyler

It was **RESOLVED** that Cllr Redding be elected as Chairman of the Grounds Committee. This was proposed by Cllr Prosser and seconded by Cllr N Smith. All agreed.

Cllr Beck joined the meeting.

▪ **Staff Committee**

- Cllr D Prosser
- Cllr J Lay
- Cllr R Smith
- Cllr N Smith

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

HPC 040/25/26 APPOINTMENT OF ANY NEW COMMITTEES, CONFIRMATION OF THE TERMS OF REFERENCE, THE NUMBER OF MEMBERS AND RECEIPT OF NOMINATION TO THEM

A report was circulated with a proposal to

- Approve the establishment of this short life working party.
- Confirm the membership of the working party.
- Set a reporting back date.

It was **RESOLVED** that

- the Neighbourhood Plan Feasibility working party be agreed with the following members, as per their received nomination
 - Cllr T Attlee
 - Cllr M Temple
 - Cllr D Prosser
 - Cllr J Lay
- The working party provide an update to Council at the full Council meeting on 01 September 2025.

All agreed.

HPC 041/25/26 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 042/25/26 REVIEW THE TERMS OF REFERENCE FOR COMMITTEES

The Terms of Reference for Committees were circulated and it was **RESOLVED** that they remain all but unchanged, with an amendment to the Finance & General Purposes Committee, as follows

- Delete 5.1.1 regarding petty cash.

All agreed.

HPC 043/25/26 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 2025/2026.

HPC 044/25/26 REVIEW OF ARRANGEMENTS, INCLUDING ANY 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 045/25/26 REVIEW OF REPRESENTATION ON OR WORK WITH EXTERNAL 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 J Tyler |
| ▪ Horndean Community Association | - | Cllr J Tyler |
| ▪ Horndean Twinning Association | - | Cllr P Beck |
| ▪ Lovedean Village residents Association | - | Cllr P Beck |
| ▪ Horndean Technical College | - | Cllr D Prosser |
| ▪ HCC Passenger Transport Forum | - | TBC |
| ▪ South Downs National Park | - | Cllr M Temple & Cllr A Redding |

HPC 046/25/26 CONFIRMATION OF ARRANGEMENTS FOR INSURANCE COVER IN RESPECT OF ALL INSURED RISKS

A short discussion took place and it was **RESOLVED** that the Insurance Policy with Zurich be agreed.

HPC 047/25/26

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 048/25/26

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 049/25/26

REVIEW THE COUNCILS PROCEDURES FOR HANDLING REQUESTS MADE UNDER THE FREEDOM OF INFORMATION ACT 2000 AND THE GENERAL DATA PROTECTION REGULATION

It 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 050/25/26

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 with the following amendment

- Change "Executive Officer" in paragraph 14 and 16 to "Chief Officer".

All agreed.

HPC 051/25/26

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. (It was previously agreed that 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
- Add Cllr A Redding & Cllr D Prosser as signatories on all bank accounts.

HPC 052/25/26

TO NOTE THE TOTAL PRECEPT REQUIREMENT IN RESPECT OF 2025/26 BEING £510,903

The total precept requirement in respect of 2025/2026 being £510,903 was duly noted.

HPC 053/25/26 TO REVIEW THE INVESTMENT STRATEGY

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

HPC 055/25/26 TO NOTE THE NEXT SCHEDULED MEETING OF THE COUNCIL BEING THE 09 JUNE 2025

The next scheduled meeting of the Council was noted as 09 June 2025. This meeting will be held in Jubilee Hall.

The confidential meeting concluded at 7:52 pm

.....
Signed - The Chairman

.....
Dated

Speed Device(s) Update For April 2025

Speed Indicator Device (SID)

The SID is now on order and will be deployed on FHR first.

Speeding on Five Heads Road (FHR)

As yet we have heard nothing from HCC on the engineer's survey or FHR with regard to the deployment of "twenty is plenty" signs.

Auto Speedwatch Cameras – monthly update

Our Cameras have been split up and are now deployed on Five Heads Road, Rowlands Castle Road and Portsmouth Road. The Cameras are back to 85% up time. Please bear in mind there were two weeks of school holidays in these numbers (traffic on FHR less). There were roadworks on Portsmouth Road during the period also. Details are as follows

Five Heads Road Camera – Between Park and the School

- Max Speed detected 52MPH
- 102 offences > 40MPH (1% of Total)
- 69% of vehicles > 30MPH
- Fastest Hour 4pm Most Offences 2-4pm
- 85th Percentile 33.4mph

Rowlands Castle Road Camera – Between Care Village and Havant Road Junction

- Max Speed detected 51MPH
- 98 offences > 40MPH (<1% of Total)
- 64% of vehicles > 30MPH
- Fastest Hour 5am Most Offences 3-5pm
- 85th Percentile 33.4MPH

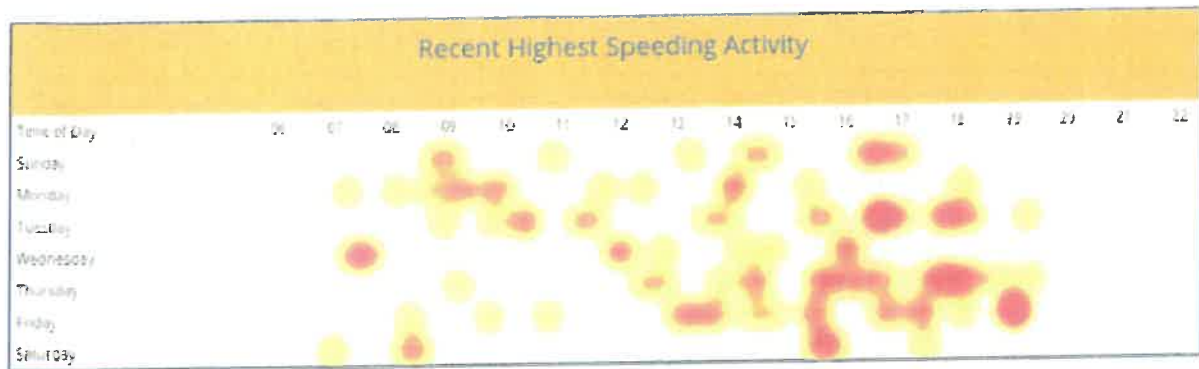
Portsmouth Road Camera – Between A3M Bridge and Village Centre

- Max Speed detected 51MPH
- 149 offences > 40MPH (<1% of Total)
- 54% of vehicles > 30MPH
- Fastest Hour 9am Most Offences 11am-1pm
- 85th Percentile 36.2MPH

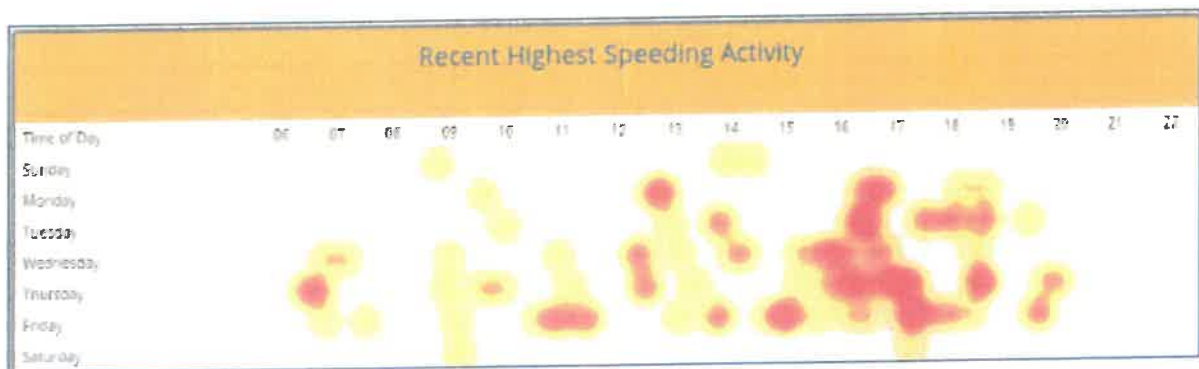
We reported last month's figures (top 10s with Vehicle registrations) to our Police contact, these were acknowledged and the expectation is for some radar patrols on Catherington Lane. There is no progress so far with the Police and Crime Commissioner.

Heatmaps

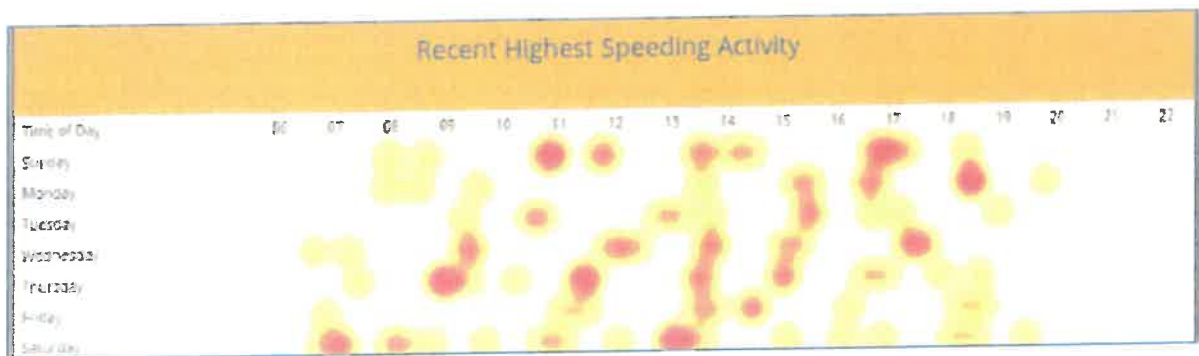
Five Heads Road ' 1



Rowlands Castle Road



Portsmouth Road



Speed Device(s) Update For May 2025

Speed Indicator Device (SID)

The SID has now arrived and is awaiting deployment

Speeding on Five Heads Road (FHR)

As yet we have heard nothing from HCC on the engineer's survey of FHR with regard to the deployment of "twenty is plenty" signs. This has been followed up.

Auto Speedwatch Cameras – monthly update

Our Cameras continue on Five Heads Road, Rowlands Castle Road and Portsmouth Road. The Cameras are back to 90% up time. Please bear in mind there was a week of school holidays in these numbers (traffic on FHR less). We reduced the trigger speed to 35 mph from 40mph. Details are as follows

Five Heads Road Camera – Between Park and the School

- Max Speed detected 54MPH
- 342 offences > 35MPH
- 70% of vehicles > 30MPH
- Fastest Hour 4am Most Offences 3pm
- 85th Percentile 33.1mph

Rowlands Castle Road Camera – Between Care Village and Havant Road Junction

- Max Speed detected 49MPH
- 424 offences > 35MPH
- 59% of vehicles > 30MPH
- Fastest Hour 4am Most Offences 4pm
- 85th Percentile 33.7MPH

Portsmouth Road Camera – Between A3M Bridge and Village Centre

- Max Speed detected 56MPH
- 1056 offences > 35MPH
- 54% of vehicles > 30MPH
- Fastest Hour 5am Most Offences 4pm
- 85th Percentile 36.7MPH

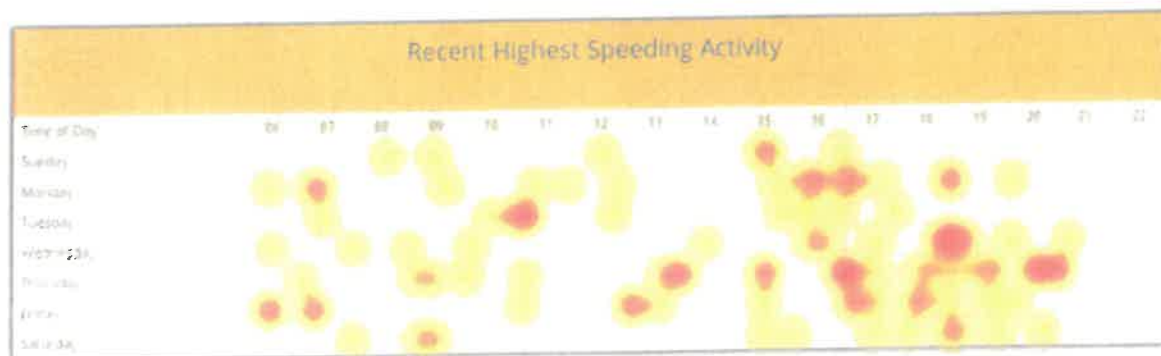
We reported last month's figures (top 5s with Vehicle registrations) to our Police contact, these were acknowledged. There is no progress so far with the Police and Crime Commissioner. Vehicles with * appeared in top 5 last month.

Heatmaps

Five Heads Road



Rowlands Castle Road



Portsmouth Road



PAYMENTS & RECEIPTS SINCE LAST ORDER OF PAYMENTS			BANK ENT P14 MAY 2025			Details
Ref	Date	Payee/Payer	Net	VAT	Total	
EXPENDITURE						
1	01/05/2025	Staff Expenses	£60.16	£2.00	£62.16	Coffe, Tea, Milk/Sand and Tyre Disposal
2	16/04/2025	British Gas : 603421231	£81.93	£4.09	£86.02	Jubilee Admin Electricity: 16 March - 15 April
3	06/05/2025	Lycamobile	£5.00	£0.00	£5.00	Jubilee Mobile SIM Card
4	29/04/2025	Aardvark Supplies Ltd	£84.67	£16.93	£101.60	Bin Liners,Tollet Rolls,Gloves,Floor PadsSoap,Cloths
5	28/04/2025	Auditing Solutions	£510.00	£102.00	£612.00	Final Audit Sevice for 2024/25
6	03/04/2025	Eibe Play Ltd	£850.00	£170.00	£1,020.00	Replace Timber Rails on Rope Swing/Repair Ramp
7	29/04/2025	HALC	£210.00	£42.00	£252.00	LCPD Membership April 2025 - March 2026
8	04/04/2025	Peter J Hussey	£200.00	£0.00	£200.00	Pitch Power Survey of Five Heads and Jubilee Pitches
9	28/04/2025	Rocket Computer Services	£281.00	£56.20	£337.20	Router Plus Configuration
10	28/04/2025	Screwfix	£29.16	£5.83	£34.99	Drill Bits
11	29/04/2025	Screwfix	£86.23	£17.25	£103.48	A-Frame Step Ladder/Wing Nuts
12	30/04/2025	Screwfix	£39.98	£8.00	£47.98	Fencing Staples/Clouts
13	28/04/2025	SLCC	£505.00	£0.00	£505.00	Membership Fee 2025/26
14	08/05/2025	Aadvark Supplies	£4.00	£0.80	£4.80	4 x Bleach
15	07/05/2025	AVS Fencing	£86.20	£17.24	£103.44	Picket Gate for Lytch Gate Drive/Graft Spade
16	09/05/2025	Castle Water - 3177681	£7.40	£0.00	£7.40	Water: Trough DPW- 1-30 April 2025
17	07/05/2025	ROSPA Play Safety	£504.00	£100.80	£604.80	Annual Play Inspections
18	06/05/2025	Screwfix	£4.16	£0.83	£4.99	Wing Nuts x 10 Packs
19	07/05/2025	Screwfix	£84.61	£16.93	£101.54	Post Hole Diggers/Wood Glue
20	01/05/2025	Fuelgenie	£94.63	£18.93	£113.56	Fuel: April 2025
21	14/05/2025	Amazon	£13.73	£2.75	£16.48	Hoover Bags for Napier Hall
22	16/05/2025	Castle Water - 2104210	£18.34	£0.00	£18.34	Water: Napier April 2025
23	05/04/2025	ICO	£47.00	£0.00	£47.00	Annual Data Protection Fee
24	19/05/2025	Lloyds Bank	£8.50	£0.00	£8.50	Bank Fees
25	06/05/2025	British Gas	£128.95	£6.44	£135.39	Jubilee Admin Electricity: 3 April - 20 May
26	20/05/2025	Horndean PC Employees	£16,675.13	£0.00	£16,675.13	Salaries: May 2025
27	12/05/2025	A1 Security Systems Ltd	£1,122.00	£224.40	£1,346.40	Install Intruder Alarm Plus 17 Fobs
28	14/05/2025	Focus	£284.88	£56.98	£341.86	Switchboard, BroadBand, Payphone, Alarm - Apr 2025/June2025
29	12/05/2025	Screwfix	£15.82	£3.17	£18.99	Pk 50 TimbaScrews
30	15/05/2025	SSP Direct	£79.60	£15.92	£95.52	Jubilee Park Signage 'No Overnight Parking'
31	12/05/2025	Viking	£76.59	£15.32	£91.91	Files, Labels,White Book Folders
32	15/05/2025	Westcotec	£3,411.00	£682.20	£4,093.20	Speed Indicator and Fixings
33	06/05/2025	Castle Water - 2103873	£6.49	£0.00	£6.49	Trough - Hollybank 1-30 April
34	06/05/2025	British Gas Lite - 156695	£51.07	£2.55	£53.62	Napier Gas: 7 Mar - 6 May
35	12/05/2025	British Gas Lite - 154660	£97.50	£4.88	£102.38	Jubilee Hall Electric: 7 Apr - 12 May
36	12/05/2025	British Gas Lite - 242787	£74.22	£3.71	£77.93	Napier Hall Electric: 7 April - 12 May
37	13/05/2025	Vodafone	£72.32	£14.46	£86.78	Mobiles: May 2025
38	20/05/2025	AVS Fencing	£143.08	£28.62	£171.70	Hazleton Gate Replacement
39	09/05/2025	Castle Water - 3177681	£7.40	£0.00	£7.40	Trough at Dell Piece West- April 2025
40	21/05/2025	SLCC	£30.00	£6.00	£36.00	GDPR e course - Office Manager
41	21/05/2025	SLCC	£30.00	£6.00	£36.00	GDPR e course - Admin Officer
42	21/05/2025	SLCC	£30.00	£6.00	£36.00	GDPR e course - Admin Officer
43	08/05/2025	Tree Assist	£1,100.00	£220.00	£1,320.00	T1 Ash - Felled to Ground
44	30/04/2025	Veolia	£342.18	£68.44	£410.62	Waste Collection: April 2025
45	29/05/2025	Hampshire Pension Fund	£5,425.15	£0.00	£5,425.15	Pensions: May 2025
46	29/05/2025	HMRC	£5,173.14	£0.00	£5,173.14	PAYE/NI: May 2025
		TOTAL EXPENDITURE	£38,192.22	£1,947.65	£40,139.87	
Ref	Date	Payee/Payer	Net	VAT	Total	Details
INCOME						
47	various	Regular Hall Users	£1,988.25	£0.00	£1,988.25	Hire of Jubilee Hall - Regular
48	various	Regular Hall Users	£2,812.15	£0.00	£2,812.15	Hire of Napier Hall - Regular
49	various	Casual Hall Users	£175.67	£0.00	£175.67	Hire of Jubilee Hall - Casual
50	various	Casual Hall Users	£90.87	£0.00	£90.87	Hire of Napier Hall - Casual
51	various	Casual Hall Users	£200.00	£0.00	£200.00	Deposits Received
52	various	Casual Hall Users	-£300.00	£0.00	-£300.00	Deposits Refunded
53	various	Football Teams	£225.00	£0.00	£225.00	Hire of Football Pitches
54	30/04/2024	Cambridge & Counties	£788.33	£0.00	£788.33	Bank Interest
		TOTAL INCOME	£5,980.27		£5,980.27	

Item 9

SIGNED:	
SIGNED:	
DATE:	09-Jun-25



HORNDEAN PARISH COUNCIL

FULL COUNCIL MEETING: 9th June 2025

SUBJECT OF REPORT: Finance Report

March 2025 Management Accounts 2024-25 (Month 12- Final Accounts)

Income & Expenditure

The Final accounts for 2024-2025 have been closed and the detailed accounts were presented at the Finance & General Purposes Meeting that was held on Monday May 19th.
As at the end of March 2025 (Year End) there was an **unfavourable** variance, after adjusting for earmarked reserve movements, of £25,127.

This breaks down to

1. A favourable variance against our income target of £61,392.
2. An unfavourable variance against our expenditure budget of £88,409.

31/03/2025	YEAR TO DATE INCOME			YEAR TO DATE EXPENDITURE		
	ACT	BGT	VAR	ACT	BGT	VAR
Central & Grants	490,296	481,690	-8,606	226,274	231,017	4,743
Property	53,098	49,702	-3,396	101,424	87,713	-13,711
Open Spaces	61,642	12,252	-49,390	286,011	206,570	-79,441
GRAND TOTAL	605,036	543,644	-61,392	613,709	525,299	-88,409

Balance Sheet and Reserves

As can be seen in the table below, General Reserves stood at £177,376, with a further £122,462 in Earmarked Reserves (EMR).

Horndean Parish Council Balance Sheet to the end of March 2025		Horndean Parish Council Reserves		MAR
Current Assets	£££	Represented By :-		177,376
Debtors - Sales Ledger	4,669	General Funds		
Debtors - VAT Control A/C	9,149	Vehicle Replacement		10,000
Co-op No. 1 Account	13,776	Jubilee Hall Improvements		7,800
Co-op Business Select Account	31,094	Napier Hall Improvements		2,000
Cambridge & Counties Account	264,892	The Granary		2,000
Lloyds Bank Current Account	9,410	Lith Avenue re-surfacing		3,000
Total Current Assets	332,991	Playground Fund		2,500
Current Liabilities		Grounds Equipment		2,500
Accruals	32,453	Legal Costs		4,000
Hall Income Deposits	700	Election		1,620
		Fencing		4,000
Total Current Liabilities	33,153	Tree Maintenance		4,000
Total Assets Less Current Liabilities	299,837	LychGate Repairs		2,000
		Community Infrastructure Levy		22,137
		Future Development Facilities EMR		54,905
		Total Earmarked Reserves		122,462
		Total Equity		299,837

Funding

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

- £255,452 was received on the 28th 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 15th April 2025.

Asset Register

The table below shows the summary of the asset register as at 31.03.25.

This is the figure in the final accounts.

TOTAL ASSET REGISTER AS AT 31-03-2025									
Sht No.	Description	£££ at 31/3/24	Additions	Disposals	Transfers	£££ at 31/3/25	Change	%	Notes
1	Buildings & Land	£1,205,536.00	£0.00	£0.00	£0.00	£1,205,536.00	£0.00		
2	Jubilee Admin	£26,174.23	£474.00	£449.00	£0.00	£26,199.23	£25.00		
3	Jubilee Hall	£52,956.80	£0.00	£0.00	£0.00	£52,956.80	£0.00		
4	Napier Hall	£15,003.30	£0.00	£0.00	£0.00	£15,003.30	£0.00		
5	Machinery (Countryside Team)	£19,509.20	£270.23	£634.50	£0.00	£19,144.93	£-364.27		
6	Vehicles	£42,374.88	£0.00	£0.00	£0.00	£42,374.88	£0.00		
7	Playground Equipment	£202,871.19	£19,551.00	£31,270.02	£0.00	£191,152.17	£-11,719.02		
8	Street Furniture & Bins	£58,472.18	£19,381.38	£380.27	£0.00	£77,473.29	£19,001.11		
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	£15,150.00	£900.00	£0.00	£200,467.00	£14,250.00		
12	Other	£2,635.75	£2,692.00	£0.00	£0.00	£5,327.75	£2,692.00		
TOTAL		£1,890,753.36	£57,518.61	£33,633.79	£0.00	£1,914,638.18	£23,884.82	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

- Internal Audit visited on Monday 28th April to review the end of year accounts and the report will be on the agenda for June 9th.
- The Annual Governance and Accountability Return (AGAR) will be presented for signing at the Full Council Meeting scheduled for Monday 9th June.
- The AGAR and backing documentation will be sent to External Audit by Monday 30th June. This year the following documentation is required:
 - Fully completed AGAR Form 3
 - A copy of the notice for the exercise of public rights
 - Bank reconciliations
 - Full explanation of quantified significant variances for each box 2 to 6, 9 and 10, where there is a difference of 15% or £100,000 whichever is lower.
 - Reconciliation of boxes 7 and 8 if there is a difference and you are preparing accounts on an income and expenditure basis.
 - Confirmation that there are no conflicts of interest.
 - Copy of bank statements for all bank accounts held clearly showing the balance as at 31 March 2025 to support the figures used in year-end bank reconciliation.
 - Copy of budget for the 2024-25 financial year and minutes of meeting where budget was approved (minutes prior to 31 March 2024).
 - Copy of reports and minutes supporting budget setting for the 2024-25 financial year. Refer to paragraph 5.28 of the Practitioners Guide which sets out the key stages to the budget process. Please ensure the documents you provide support the budget setting and consider details such as the level of general reserves, precept submission, the relevant approvals, and details of forecast income and expenditure for the 2024/25 period.
- A copy of the minutes of the next meeting after the year end either April 2025 or May 2025 if no meeting in April.

- Copies of minutes for April 2024, September 2024 and March 2025 showing income and expenditure powers have been properly identified.
- If your prior year figures have changed to those declared for the year ended 31 March 2024 please provide a quantified explanation using the excel template.
- If the smaller authority has answered 'No' to any of the assertions in the AGS, a detailed explanation is provided. (The explanation must also be published with the AGAR).
- If the Internal Auditor has answered 'No'/'N/a'/'Not covered' to any objectives on the Annual Internal Audit Report please provide an explanation.
- If we raised any matters on conclusion of the 2023/24 review please explain what action has been taken
- The AGAR will be available on the website from Friday 1st July and the accounting records will be available for the public to request for the period of six weeks between Tuesday 1st July and Monday 11th August.
- The External Audit report will be received prior to the end of September.

April 2025 Management Accounts 2024-25 (Month 1)

The position at the end of April 2025 showed a **favourable** variance, after adjusting for earmarked reserve movements, of £7,046.

This breaks down to:

1. A favourable variance against our income target of £833.
2. A favourable variance against our expenditure budget of £6,214.

30/04/2025	YEAR TO DATE INCOME			YEAR TO DATE EXPENDITURE		
	ACT	BGT	VAR	ACT	BGT	VAR
Central & Grants	256,578	256,152	-427	19,773	20,942	1,169
Property	4,958	4,556	-402	12,192	12,673	481
Open Spaces	225	221	-4	13,984	18,548	4,564
GRAND TOTAL	261,761	260,929	-833	45,949	52,163	6,214

The only significant variance to report at this early stage of the financial year is the underspend of £4,564 reported on Open Spaces. This is mainly due a staff vacancy (£2,527) and low expenditure on Tree Maintenance and Playground Equipment which are volatile categories of expenditure.

Balance Sheet and Reserves

During the Budget and Precept setting for the current financial year a number of adjustments were agreed to the Earmarked Reserves. These changes have been made and form part of the April 2025 accounts.

As can be seen in the table below, following the receipt of the first ½ of the precept, General Reserves stood at £379,106, with a further £135,086 in Earmarked Reserves (EMR).

Horndean Parish Council Balance Sheet to the end of April 2025	
Current Assets	£££
Debtors - Sales Ledger	4,898
Prepayments	75
Debtors - VAT Control A/C	5,722
Co-op No. 1 Account	239,337
Cambridge & Counties Account	265,653
Lloyds Bank Current Account	9,401
Total Current Assets	525,085
Current Liabilities	
Creditors	1,020
Accruals	9,172
Hall Income Deposits	700
Total Current Liabilities	10,892
Total Assets Less Current Liabilities	514,192

Horndean Parish Council Reserves	B/F	APR
Represented By :-		
General Funds	177,376	379,106
IT Equipment	0	1,000
Vehicle Replacement	10,000	15,000
Jubilee Hall Improvements	7,800	2,500
Napier Hall Improvements	2,000	2,500
The Granary	2,000	2,000
Lith Avenue re-surfacing	3,000	3,000
Playground Fund	2,500	12,500
Grounds Equipment	2,500	2,500
Legal Costs	4,000	4,000
Election	1,620	0
Fencing	4,000	4,000
Tree Maintenance	4,000	8,000
LychGate Repairs	2,000	2,500
Community Infrastructure Levy	22,137	20,682
Future Development Facilities EMR	54,905	54,905
Total Earmarked Reserves	122,462	135,086
Total Equity	299,837	514,192

Community Infrastructure Levy

There is currently £20,682 in the EMR. The majority was committed during the budget process.

Community Infrastructure Levy			
INCOME			
Year	Banked	Elapse Date	£££
2018-19	02/07/2019	02/07/2023	£7,567.47
2019-20	13/05/2019	13/05/2024	£6,855.19
	07/10/2019	07/10/2024	£6,576.95
2020-21	29/05/2020	29/05/2025	£4,885.47
	22/10/2020	22/10/2025	£14,404.42
2021-22	18/05/2021	18/05/2026	£5,897.82
	02/12/2021	02/12/2026	£5,875.07
2022-23	03/05/2022	03/05/2027	£6,975.18
2023-24	09/05/2023	09/05/2028	£67,268.61
2024-25	20/06/2024	20/06/2029	£3,016.49
2025-26			
Income Received at 30-04-25			£129,322.67

EXPENDITURE	
Expenditure	£££
120 Trees - Catherington Lith	£2,082.00
Toddler Double Swing Set	£5,234.61
Carvings - Yoels Copse	£600.00
Hazleton Common Boardwalks	£5,155.40
Dell Piece West Boardwalks	£5,769.50
Contribution to Five Heads Rec Playground	£20,000.00
Hazleton Common Footpath Improvements	£15,000.00
Jubilee Playground Refurb	£27,344.50
Jubilee Playground Zip Wire	£25,000.00
Removal of Gym Equipment at 5 Heads (Eibe)	£605.00
Repair to Jubilee Play Area Swing (estimate)	£850.00
Total Expenditure at 30-04-25	£108,641.01
Balance at 30-04-25	£20,681.66

Repair Playhouse Ramp at Jubilee (Eibe)	£495.00
Repair to Rope in Deep Dell Play Area (Eibe)	£918.00
Fencing	£15,000.00
Pond Dipping Platform/Landscaping	£2,500.00
Total Committed	£18,913.00
Currently Uncommitted	£1,768.66

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
101	Debtors - Sales Ledger			4,668.67	
105	VAT Control A/C			9,149.31	
200	Co-op No. 1 Account			13,777.54	
201	Co-op Business Select 14 Day			31,093.68	
204	Cambridge & Counties Bank			264,892.17	
210	Lloyds Bank Current Account			9,409.50	
310	General Funds				184,160.80
326	Vehicle Replacement EMR				10,000.00
328	Jubilee Hall Improvements EMR				7,800.00
329	Napier Hall Improvements EMR				2,000.13
334	The Granary- Preserv&Maint EMR				2,000.00
338	Lith Avenue/Lane EMR				3,000.00
341	Playground & Recreational EMR				2,500.00
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				22,136.66
354	Future Developments Facilities				54,904.91
510	Accruals				32,453.45
530	Hall Income Deposits				700.00
1000	Precept	201	Central		469,786.00
1005	HLS Payments	407	Countryside Sites		5,915.55
1025	Football Pitches	408	Amenity Sites		2,438.75
1030	Rural Payments Scheme	407	Countryside Sites		1,861.51
1035	Catherington Down	407	Countryside Sites		750.00
1038	Councillor Grants	407	Countryside Sites		978.67
1049	CIL Neighbourhood Grant	201	Central		3,016.49
1050	Developer's Contribution	301	Napier Hall		2,800.00
1050	Developer's Contribution	408	Amenity Sites		14,696.00
1055	Other Grants	407	Countryside Sites		35,000.00
1060	Information Officer	201	Central		3,404.00
1075	Halls Income	301	Napier Hall		25,978.13
1075	Halls Income	305	Jubilee Hall		24,320.03
1080	Cabling Income	201	Central		4,758.72
1090	Interest Received	201	Central		10,926.58
1110	Miscellaneous Income	201	Central		1,420.00
2000	Admin Salaries	201	Central	175,435.13	
2050	Staff Travel & Expenses	201	Central	285.67	
2050	Staff Travel & Expenses	301	Napier Hall	27.00	

Continued over page

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
2060	Staff Training	201	Central	1,634.27	
2070	Medical / Health & Safety Exp.	201	Central	2,552.79	
2920	Recruitment	201	Central	135.00	
3001	Rates	301	Napier Hall	2,644.70	
3001	Rates	305	Jubilee Hall	2,017.21	
3001	Rates	306	Jubilee Hall - Admin	2,478.28	
3001	Rates	408	Amenity Sites	1,110.28	
3002	Utilities	301	Napier Hall	2,273.22	
3002	Utilities	305	Jubilee Hall	3,866.43	
3002	Utilities	306	Jubilee Hall - Admin	5,240.51	
3002	Utilities	407	Countryside Sites	106.50	
3008	Licensing	301	Napier Hall	993.60	
3008	Licensing	305	Jubilee Hall	349.92	
3009	Repairs and Maintenance	301	Napier Hall	14,084.65	
3009	Repairs and Maintenance	305	Jubilee Hall	5,871.35	
3009	Repairs and Maintenance	306	Jubilee Hall - Admin	3,399.02	
3020	Cleaning Salaries	306	Jubilee Hall - Admin	1,826.42	
3052	Janitorial Supplies	201	Central	1,830.37	
3055	Caretaker Salaries	301	Napier Hall	9,075.62	
3055	Caretaker Salaries	305	Jubilee Hall	11,912.40	
3056	Security	301	Napier Hall	20.82	
3056	Security	305	Jubilee Hall	569.21	
3056	Security	306	Jubilee Hall - Admin	4,847.00	
3060	Telephones	301	Napier Hall	709.29	
3060	Telephones	305	Jubilee Hall	745.09	
3060	Telephones	306	Jubilee Hall - Admin	1,942.25	
3060	Telephones	470	Open Spaces	214.11	
3150	War Memorials	408	Amenity Sites	195.00	
4011	IT Support	201	Central	3,215.89	
4022	Postage	201	Central		10.12
4024	Printing	201	Central	1,452.08	
4026	Stationery	201	Central	853.00	
4029	Subscriptions	201	Central	5,396.13	
4030	Audit	201	Central	2,405.00	
4035	Professional Fees	201	Central	7,298.20	
4035	Professional Fees	407	Countryside Sites	20,673.34	
4040	Insurance	201	Central	9,625.19	
4062	Public Events	201	Central	8,297.71	
4072	Members Expenses & Training	201	Central	842.22	
4078	Office Equipment	201	Central	1,094.95	
4079	Debit Card Fees	201	Central	68.23	
4080	Bank Fees	201	Central	93.00	

Continued over page

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
5010	Sundry Grants (Internal Grant)	222	S137 Grants	3,770.00	
6020	Catherington Lith	407	Countryside Sites	17,793.41	
6050	Dell Piece	408	Amenity Sites	3.05	
6060	Hazleton Common	407	Countryside Sites	47.01	
6070	Jubilee Field	407	Countryside Sites	1,055.56	
6115	Five Heads Recreation Ground	408	Amenity Sites	1,444.54	
6120	St Giles Churchyard	407	Countryside Sites	33.62	
6130	Village Centre	408	Amenity Sites	394.39	
6160	Other Sites	407	Countryside Sites	3,084.66	
6160	Other Sites	408	Amenity Sites	10.56	
6180	Football Pitches Maintenance	408	Amenity Sites	55.00	
6500	Countryside Team Salaries	470	Open Spaces	136,521.86	
6530	Dog Waste Bins	470	Open Spaces	7,309.68	
6580	Play Equipment	408	Amenity Sites	83,667.41	
6590	Materials & Equipment	470	Open Spaces	2,417.98	
6592	Rangers Equipment Hire	470	Open Spaces	1,583.97	
6620	Vehicle Running Costs	470	Open Spaces	6,473.45	
6624	Waste Removal	470	Open Spaces	4,526.99	
6636	Grass Cutting	470	Open Spaces	18,261.54	
6638	Fencing	470	Open Spaces	6,447.45	
6640	Training for Countryside Team	470	Open Spaces	171.00	
6648	Tree Work & Maintenance	470	Open Spaces	35,409.00	
6650	Uniform for Countryside Team	470	Open Spaces	186.60	
6651	Personal Protection Equipment	470	Open Spaces	98.81	
7000	Transfers from EMR	407	Countryside Sites		8,333.34
7000	Transfers from EMR	408	Amenity Sites		56,844.50
7001	Transfers to EMR	201	Central	3,016.49	
8000	Loan Repayments	306	Jubilee Hall - Admin	26,530.66	
Trial Balance Totals :				1,013,013.61	1,013,013.61
Difference				0.00	



Horndean Parish Council

Internal Audit Report 2024-25 (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 2024-25 financial year during our two visits to the Council which took place on 21st October 2024 and 28th April 2025, together with work at our offices both in advance of and following those visits.

Internal Audit Approach

In undertaking our review for 2024-25 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, consequently, pleased to record that only one matter has been identified this year at our interim visit warranting formal comment and recommendation: we are pleased to acknowledge that appropriate remedial action has been implemented.

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 2024-25;
- ❖ Lloyds Bank – no transactions in year to date, other than the ongoing monthly service charge;
- ❖ Cambridge and Counties Bank with monthly interest credited in 2024-25.

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

- Agreed the opening balances in the year's financial ledger with that in the 2023-24 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 2024, plus January & March 2025) cashbooks by reference to supporting bank statements;
- Checked and agreed detail of transactions on the other three account cashbooks for the full financial year by reference to supporting bank statements;
- Agreed detail of the month-end bank reconciliations on all accounts at 30th April and September 2024, plus 31st January and March 2025; and
- Ensured the accurate recording of the combined account cash and bank balances at 31st March 2025 in the year's AGAR at Section 2, Box 8.

We are pleased to note that a councillor continues to review and sign-off bank reconciliations and supporting bank statements quarterly.

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 2024. The Council has also adopted the latest NALC model FRs, significantly altered to reflect the Council's

own local circumstances: we consider the revised document appropriate for the Council's present requirements.

We have reviewed the full Council and Committee meetings' minutes for the year as posted on the Council's website or provided during our onsite visits, 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 and are pleased to record that no such issues exist currently.

We also note that the external auditors signed-off the 2023-24 AGAR with, inter alia, a number of comments relating to the currency of the IA Letter of Engagement and scope of IA coverage: that latter detail has been set out previously in our Letter of Engagement when we were initially appointed together with the scope of work to be undertaken in our annual detailed work programme that is updated annually to reflect any changes in legislation that might affect the work programme. The Chief Officer has kindly signed a new and updated "Letter of Engagement" during the course of our interim visit.

We are also pleased to note publication of the legally required Notice of Public Rights to examine the Council's financial records for the requisite 30 working days.

Conclusions

We are pleased to record that no issues arise warranting formal comment or recommendation in this area this year. 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 75 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. Our test sample totals £294,115 equating to 78% by value of non-pay related expenditure in the year.

We are also pleased to note the continued use of a suitably designed certification stamp, which is affixed to each purchase invoice also noting that the Chief Officer initials these approving the

payments. 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.

We note that quarterly VAT reclaims continue to be prepared and have agreed detail of the final 2023-24 and four 2024-25 reclaims to the underlying Omega control account quarter-end balances with all, bar the final quarter's reclaim repaid by HMRC accordingly during the financial year.

Conclusions

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

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 2024-25 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 2025: 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 Countryside Team, 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

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 2025-26, the Council approved and adopted at its December 2024 meeting the budget and precept setting the latter at £510,903 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 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 decreased to £299,837 (£368,783 at the prior year-end): of that total, £122,459 is set aside in specified earmarked reserves (EMRs). The residual General Reserve balance of £177,376 (£183,168 at 31st March 2024) equates to approximately 2 months' revenue spending at the 2024-25 level and, whilst marginally below the generally recognised holding of between 3 and 12 month's revenue spending, we do not consider this to be a cause for concern with the level of EMRS in place which could, if necessary, be reverted back to the General Reserve.

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 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 the continued use of the Rialtas electronic bookings system. We have duly examined a sample of two weeks' bookings (commencing Monday 5th August 2024) 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.

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 two clubs using the facilities for the year.

Finally in this area, we have examined the Omega Sales Ledger – "Unpaid invoices by date" report at the financial year-end and are pleased to note that only invoices raised in March 2025 remain unpaid at the 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 to date has been brought to account appropriately.

Conclusions

No issues have been identified in this area warranting formal comment or recommendation. We shall continue to monitor the recovery of the Council's income at future visits.

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 payslips and supporting detail 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. We noted at our interim review that the Chief Officer's timesheet for September 2024 was not signed off by the Council Chairman as used to be the case and urge that this independent check and confirmation of any overtime hours being necessarily worked be reimplemented to protect the Chief Officer from any potential allegation of any inappropriate claims. The Chief Officer prepares a monthly summary schedule of any such overtime / travel expenses or other enhanced payments due to individual officers, which is provided to the payroll bureau for inclusion / payment with the subsequent month's 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 September 2024 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 above 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.

Conclusions and recommendation

We are pleased to record that no significant concerns arise in this area but recommend that the former countersigning by the Chairman of the Chief Officer's monthly timesheet be re-implemented to afford her appropriate protection as indicated above. We also now note that following a detailed staffing review, the Council has determined to apply the appropriate assessed NJC scale points for payment to all staff members.

R1. The previously in place countersigning of the Chief Officer's monthly time sheet by the Chairman should be re-implemented. The time sheet has now been signed by the Chairman as will future timesheets.

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 as at 31st March 2025 which we are pleased to note includes 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 above, placed surplus funds in two bank accounts, one of which receives monthly interest, whilst the other only incurs the monthly £7 bank service charge with no other transactions. We again note the Council's re-adoption of its Investment Policy at the May 2024 Council meeting and have reviewed its content, which we consider remains appropriate for the Council's present situation.

We have verified the two half-yearly repayments to the UK Debt Management Office of the Council's outstanding loan for 2024-25 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 2025 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 currently.

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. No.	Recommendation	Response
Review of Staff Salaries		
R1	The previously in place countersigning of the Chief Officer's monthly time sheet by the Chairman should be re-implemented.	<i>The time sheet has now been signed by the Chairman as will future timesheets.</i>

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

HORNDDEAN 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 2025, that:

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

***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:

09/06/2025

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

Clerk

www.horndeanpc-hants.gov.uk

Section 2 – Accounting Statements 2024/25 for

HORNDEN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	325,688	368,783	<i>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.</i>
2. (+) Precept or Rates and Levies	449,189	469,786	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	198,251	138,264	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	293,593	334,771	<i>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.</i>
5. (-) Loan interest/capital repayments	26,531	26,531	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	284,221	315,694	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	368,783	299,837	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>

8. Total value of cash and short term investments	366,779	319,173	<i>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.</i>
9. Total fixed assets plus long term investments and assets	1,890,753	1,914,638	<i>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.</i>
10. Total borrowings	446,235	430,052	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

I certify that for the year ended 31 March 2025 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. J. Roberts

Date

09/06/2025

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

09/06/2025

as recorded in minute reference:

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



HORND EAN PARISH COUNCIL

CHIEF OFFICER'S UPDATE COUNCIL MEETING 09 June, 2025

Summary of actions arising from previous meetings:

- The intruder alarm has been installed at Napier Hall
- Signage in respect of overnight parking and camping at Jubilee Hall has been purchased
- A pond consultant has yet to be engaged to assess the ponds within the parish
- The planned works to be undertaken by SSEN at Hazleton Common are yet to commence
- Catherington Down positive negotiations pertaining to the lease remain ongoing with HCC
- The new Speed Indicator Device has been delivered
- Football pitch assessment has been completed – report awaited
- Gym equipment at Five Heads Recreation Ground has been removed
- Repairs to the play equipment at Jubilee have been completed
- Countryside Stewardship Scheme – contact made with Natural England regarding the new scheme
- The bench at Jays Close has yet to be relocated
- EHDC Community Buildings Assessment Survey for both Jubilee and Napier Hall have been completed and submitted.
- The bank mandates are in the process of being updated given the changes at the Annual Meeting in May
- All policies and documentation presented to the Annual Meeting for review have been marked accordingly as adopted

Carla Baverstock-Jones
Chief Officer

F&GP 07/25/26
POLICY

TO RECEIVE AND CONSIDER THE AMENDED LONE WORKING

The current HPC Lone Working Policy and the amended version were both circulated. The policy has been updated to accord with the advice provided by external bodies.

It was **RESOLVED** to recommend to Council for the amended policy to be adopted.

**F&GP 009/25/26
APPLICATIONS:**

TO RECEIVE AND CONSIDER THE FOLLOWING GRANT

- Citizens Advice East Hampshire - £1,000
- Friends of Horndean Parish Footpaths - £1,000.

A discussion took place.

It was **RESOLVED** to recommend to Council that both grants be approved as per the applications.