Horndean Parish Council
NOTICE OF MEETING

MEMBERS ARE HEREBY SUMMONED TO ATTEND an EXTRAORDINARY MEETING of the Finance & General Purposes Committee held on MONDAY 1ST JUNE 2026 immediately following the Council meeting of the same date, at Jubilee Hall, Crouch Lane, Horndean PO8 9SU

Becky White
Clerk to the Council
26th May 2026

AGENDA

1. **To receive and approve apologies for absence.**

   Schedule 12 of the Local Government Act 1972 requires a record to be kept of the members present and that this record form part of the minutes of the meeting. Councillors giving their apologies should specify their reason for absence and it is for the Council to consider whether to accept them.

2. **To receive any Declarations 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 approve the minutes of the Committee Meeting held on 23rd February 2026.**

4. **To receive and consider the year end accounts to 31st March 2026 for recommendation to Council:**
   - Bank reconciliations at 31stMarch 2025 for The Co-operative, Lloyds, and Cambridge & Counties accounts.
   - Budget report at 31st March 2026
   - Statutory Income & Expenditure Report at 31st March 2026
   - Statutory Balance Sheet 2026

5. **To receive and consider the Internal Audit Report 2025/2026 (Final Update).**

6. **To receive and consider the Annual Governance and Accountability Return for the financial year 2025/26 for recommendation to Council:**
   - Section 1 – Annual Governance Statement 2025/26
   - Section 2 – Accounting Statements 2025/26 including;
     Cash & Investment Reconciliation
     Fixed Asset Register
     Explanation of Variances
     Reserves Reconciliation

7. **To consider arrangements for the exercise of public rights in respect of the unaudited Annual Governance & Accountability Return 2025/26.**

Public Attendance

Members of the public are very welcome to attend this meeting. If you would like to make comments or have a view on any item on this Agenda you wish to have taken into consideration, you are invited to write to the Clerk or contact a Parish Councillor, prior to the meeting.

Filming and use of social media

During this meeting, the public are permitted to film the Council in the public session of a meeting or use social media, providing it does not disrupt the meeting. The public gallery should not be filmed. You are encouraged to let the Clerk know in advance if you wish to film. Mobile devices should be switched to silent for the duration of the meeting

HORNDEAN PARISH COUNCIL

MINUTES OF THE FINANCE & GENERAL PURPOSES COMMITTEE MEETING HELD AT JUBILEE HALL ON 23 FEBRUARY 2026 AT 6.30 P.M.

PRESENT: Councillors J Lay (Chair), T Attlee, D Prosser, A Redding

IN ATTENDANCE: Sarah Guy, Deputy Clerk; Becky White, Clerk/Interim RFO [dialled in]

PUBLIC ATTENDANCE: No members of the public.

FGP 41/25/26 TO RECEIVE APOLOGIES FOR ABSENCE

Apologies were received from Cllr J Tyler.

FGP 42/25/26 TO RECEIVE ANY DECLARATIONS OF INTEREST

No declarations of interest were received.

FGP 43/25/26 TO OPEN THE MEETING TO MEMBERS OF THE PUBLIC

No members of the public were in attendance.

FGP 44/25/26 TO APPROVE THE MINUTES OF THE FINANCE & GENERAL PURPOSES COMMITTEE MEETING HELD ON 8TH DECEMBER 2025

It was **RESOLVED** that the minutes of the Committee meeting held on 8th December be signed as a true record of the meeting.

FGP 45/25/26 TO RECEIVE AND CONSIDER THE FOLLOWING POLICY DOCUMENTS:

- **Internal Control Policy**
- **Annual Governance & Accountability Plan**
- **Internal Auditor Terms of Reference**
- **Scope of Internal Audit**
- **Annual Review of the Effectiveness of the Internal Audit**

The Deputy Clerk read out an advice note from the Clerk/Interim RFO describing how the suite of policy documents put forward for review relate to HPC's approach to audit (both internal and external), internal control, financial risk and governance. It was noted that to support the Council's completion of the Annual Governance & Accountability Return (the external audit process), the policies must be in place before the end of the financial year. The Financial Regulations and the Internal Scrutiny report, both referenced in the policies, were due for approval and/or noting at the forthcoming Council meeting of 9th March 2026. In a response to a query raised by the Chair, it was confirmed that an explanation to the Committee's minute number FGP/3/25/26, regarding the interim IA report's comments, would be included within the report to Council. Committee members contributed notes on typos and minor corrections and amendment which were recorded by the Clerk/Interim RFO for inclusion before the policies were put forward to Council.

It was **RESOLVED** that the Clerk/Interim RFO be directed to action the amendments of the Committee and that subject to these, the policies, as noted separately above, met with the Committee's approval and would be recommended to Council for adoption.

FGP 46/25/26 TO NOTE THE INTERNAL AUDITOR LETTER OF ENGAGEMENT FOR THE 2025/26

The Letter of Engagement, including Agreement of Terms, sent by Auditing Solutions Ltd had been previously circulated. It was noted that Auditing Solutions Ltd were independent of the Council, with details of experience, qualification and methodology being publicly available via their website: https://auditingsolutions.co.uk/

It was **RESOLVED** that the appointment of Auditing Solutions Ltd and the letter of engagement be noted for the financial year 2025/26.

FGP 47/25/26 TO REVIEW THE HALL HIRE CHARGES FOR 2026/27

A report prepared by the Deputy Clerk, covering charges for facilities and pitches, had been previously circulated and included modelling of differing levels of increase in line with the Committee's recommendations for the 2026/27 budget which had been approved by Council at its meeting of 15th December 2025. The charges, as **RESOLVED**, would come into effect from 1st April 2026.

It was **RESOLVED** that Option 2 of the facilities charges review, as outlined within the Deputy Clerk's report contained within the meeting documents, met with the Committee's approval.

It was **RESOLVED** that pitch fees for 2026/27 would increase to £120 per annum.

FGP 48/25/26 TO REVIEW A QUOTATION FOR THE IMPROVEMENT OF BROADBAND SERVICES AT JUBILEE HALL

Feedback from hirers and the Council's own experience in holding meetings at the Jubilee Hall facilities had indicated that the broadband service, in terms of both speed and capacity, was not adequately meeting demand. The Deputy Clerk had contacted the Council's contracted IT provider and their quotation had been previously circulated. The Clerk/Interim RFO advised that approximately £500 remained in the Jubilee Hall maintenance budget for 2025/26 with a £2500 Jubilee Hall Improvements Earmarked Reserve. The Committee were asked to consider, should it support the upgrade, whether to allow a budget overspend, with the excess coming from the overall revenue budget or the use of reserves, with the latter then being subject to a recommendation to the forthcoming Council meeting. This was noted.

It was **RESOLVED** to accept the quotation for the Jubilee Hall broadband improvement.

It was further **RESOLVED** to recommend to Council that the Jubilee Hall Improvements Earmarked Reserve be used, to a maximum limit of £2,000, to support the overspend.

FGP 49/25/26 TO REVIEW THE ACQUISITION OF A PEDESTRIAN TRACTOR

Council had previously supported the submission of a grant application to EHDC regarding the acquisition of a pedestrian flail tractor to improve countryside management at several key sites including Catherington Down and Catherington Lith. Although the grant application had been unsuccessful, the strength of the business case had been acknowledged by Council and discussions had taken place with the Grounds Team regarding the benefits of the equipment and an advice note regarding the opportunities for internal funding had been prepared by the Clerk/Interim RFO. This covered the potential use of either the Neighbourhood CIL or Future Developments Earmarked Reserves. Updated quotations for the tractor, including a collecting deck and coupling accessories, indicated that an allocation of £10k (excl. VAT) would be sufficient. The Clerk/Interim RFO confirmed that a full report, with updated quotations, would be put forward to Council to support decision making.

It was **RESOLVED** to recommend to Council to make a provision of £10k from the Future Developments EMR for the acquisition of a pedestrian flail tractor.

FGP 50/25/26 TO REVIEW THE PROPOSED MEETING CALENDAR FOR 2026/27 AND NOTE THE NEXT MEETING OF THE F&GP COMMITTEE AS 22ND JUNE 2026.

The proposed meeting calendar had been prepared by the Clerk with the input of the Council's Chair, Cllr A Redding, and the administration team. Members were asked for feedback and to raise any concerns or amendments before the proposed calendar was circulated to the forthcoming Council meeting of 9th March 2026.

The calendar was noted with no amendments.

The next meeting of the Committee was noted as 22nd June 2026.

The meeting concluded at 7.30pm

.....
Signed - The Chairman

.....
Dated

DRAFT

Bank Reconciliation Statement as at 31/03/2026
for Cashbook 1 - Co-op No. 1 Account

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Co-op No 1 acc	31/03/2026	968	284,095.68
			284,095.68

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		284,095.68

Unpresented Receipts (Plus)		
	0.00	
		0.00
		284,095.68
	Balance per Cash Book is :-	**284,095.68**
	Difference is :-	**0.00**

Signatory 1:

Name R WHITE, CLERK + INTERIM RFO Signed ..... Date 2.4.2026

Signatory 2:

Name ..... Signed ..... Date .....

The co-operative bank
co-operativebank.co.uk/business

*phone 03457 213 213

044207 PDOEA03-20260408-81608-004286

MRS R L WHITE
Horndean Parish Council
Jubilee Hall
Crouch Lane
Catherington Hampshire
PO8 9SU

*****

Charity And Community Bank Account

Summary

Account title
HORNDEAN PARISH CO[illegible]CIL NO 1 ACCOUNT

Sort code
089081

Account number
61511813 00

Statement date
7 April 2026

Statement number
969

Page number
1 of 1

Statement opening balance
296,675.75

Total withdrawals
14,473.22

Total deposits
12,349.18

Statement closing balance
294,551.71 S

International Bank Account Number
GB15 CPBK 0890 8161 5118 13

Bank Identification Code
CPBK GB22

Date	Description	Withdrawals	Deposits	Balance
27 MAR 26	**OPENING BALANCE**			**296,675.75**
30 MAR 26	DD VEOLIA ES UK LTD 08475501	489.29		
30 MAR 26	DEREK BARKAWAY Jubilee Deposit	100.00		
30 MAR 26	H James H JAMES Hall Hire		48.13	
30 MAR 26	Victoria White & N 4th July Gemma H		100.00	
30 MAR 26	H James H James deposit		100.00	
30 MAR 26	EAST HAMPSHIRE DC 2407101		500.00	296,834.59
31 MAR 26	DD BRITISH GAS BUSINE 603421231070820000	138.30		
31 MAR 26	HM REVENUES CUSTO 581PB00105086	6,286.49		
31 MAR 26	HAMPSHIRE PENSION K6850	6,314.12		284,095.68
1 APR 26	3537 Lycamobile	5.00		
1 APR 26	HORNDEAN HAWKS PITCH HIRE		120.00	284,210.68
2 APR 26	DIDDI DANCE SE HAM DIDDIDANCEMAR		66.80	
2 APR 26	MRS A STEVENS INVOICE BK8400		150.30	
2 APR 26	F Bird FIONA BIRD		229.60	
2 APR 26	Slimming World SW MAR 26		991.55	
2 APR 26	EAST HAMPSHIRE DC 2407101		10,000.00	295,648.93
7 APR 26	DD GRENKELEASING LIMI 1130024916	409.97		
7 APR 26	SARAH GUY HPC EXPENSES	1.20		
7 APR 26	KIM HALL HPC EXPENSES	5.18		
7 APR 26	TIA STURGESS HPC EXPENSES	7.80		
7 APR 26	MATTHEW MADILL HPC EXPENSES	8.63		
7 APR 26	AVS (LAWSONS) 0111/11107287	32.90		
7 APR 26	FENLAND LEISURE (O SIN071263	180.00		
7 APR 26	BEAVER TOOL HIRE (2/819987	494.34		
7 APR 26	DENHOLM IK+J INVOICE BK8402		42.80	294,551.71 S
	Statement closing balance			**294,551.71 S**

S J Pollard for Auditing Solutions Ltd

Abbreviations: **S** Sub Total (Intermediate Balance) **OD** Overdrawn Balance **OD/S** Overdrawn Intermediate Balance **NSTF** Non Sterling Transaction Fee.
Details of overdraft interest rates are shown overleaf. Details of calculations of interest charged are available on request.

Bank Reconciliation Statement as at 31/03/2026
for Cashbook 4 - Cambridge & Counties Bank

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Cambridge & Counties Bank	31/03/2026	117	222,178.84
	31/03/2026		0.00
			222,178.84

Unpresented Payments (Minus)	Amount
	0.00
	0.00
	222,178.84

Unpresented Receipts (Plus)	
	0.00
	0.00
	222,178.84
Balance per Cash Book is :-	**222,178.84**
Difference is :-	**0.00**

Signatory 1:

Name R WHITE, CLERK / INTERIM RFO Signed ..... Date 2.4.2026

Signatory 2:

Name ..... Signed ..... Date .....

S J Pollard for Auditing Solutions Ltd 14/7/26

Reconciled. 2.4.26 KHall

Cambridge & Counties Bank
Built on understanding

Our Ref: 15005743\X200\PROC
Date: 31st March 2026
DDI: 0344 225 3939
Fax: 0116 254 4637
Email: savings@ccbank.co.uk

Strictly Private & Confidential
Cllr J Lay
Horndean Parish Council
Jubilee Hall, Crouch Lane
Waterlooville
Hampshire
PO8 9SU

117

Statement of Account

Account name: Horndean Parish Council
Account number: 15005743
Sort code: 60-95-86
Product Description: 45 Day Business Notice Account - Issue 1 Monthly
FSCS Eligibility: Non-eligible
Sheet Number: 120
Statement Period: 01/03/2026 to 31/03/2026

Date	Description	Debits £	Credits £	Balance £
01/03/2026	Brought forward			221,630.56 Cr
31/03/2026	Interest credited gross 15005743		548.28	222,178.84 Cr

Interest Rate Summary During Statement Period

From	To	Interest Rate
26th March 2026	31st March 2026	2.716 %
1st March 2026	25th March 2026	2.96 %

12/5/26

Message Board

for Auditing Solutions Ltd

0344 225 3939 0116 254 4637 info@ccbank.co.uk ccbank.co.uk

Cambridge & Counties Bank, Charnwood Court, 5B New Walk, Leicester LE1 6TE

Cambridge & Counties Bank Ltd is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority under firm registration number 579415. Our authorisation can be checked at the Financial Services Register at www.fca.org.uk.

Cambridge & Counties Bank Ltd Registered Office: Charnwood Court, 5B New Walk, Leicester, England, LE1 6TE. Registered in England and Wales No. 07972522.

Bank Reconciliation Statement as at 31/03/2026
for Cashbook 5 - Co-op Business Select 14 Day

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Co-op Business Select 14 Day	31/03/2026		3.72
			3.72

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		3.72

Unpresented Receipts (Plus)		
	0.00	
		0.00
		3.72
Balance per Cash Book is :-		**3.72**
Difference is :-		**0.00**

Signatory 1:

Name R WHITE, CLERK & INTERIM RFO Signed ..... Date 2.4.2026

Signatory 2:

Name ..... Signed ..... Date .....

12/3/26

S J Pollard for Auditing Solutions Ltd

The co-operative bank
co-operativebank.co.uk/business

*phone 03457 213 213

029859 PDOEA03-20260409-83060-000981

MRS R L WHITE
Horndean Parish Council
Jubilee Hall
Crouch Lane
Catherington Hampshire
PO8 9SU

SJ P... Auditing Solutions Ltd

*****

Business Instant Access Account

Summary

Account title
...ORNDEAN PARISH CO...IL NO 1 ACCOUNT

Sort code
089081

Account number
61511813 53

Statement date
8 April 2026

Statement number
48

Page number
1 of 1

Statement opening balance
0.00

Total withdrawals
0.00

Total deposits
3.74

Statement closing balance
3.74

Date	Description	Withdrawals	Deposits	Balance
7 APR 25	**OPENING BALANCE**			**0.00**
3 OCT 25	INTEREST		3.72	3.72
2 APR 26	INTEREST		0.02	3.74
	Statement closing balance			**3.74**

Abbreviations: **S** Sub Total (Intermediate Balance) **OD** Overdrawn Balance **OD/S** Overdrawn Intermediate Balance **NSTF** Non Sterling Transaction Fee.
Details of calculations of interest charged are available on request.

Current gross interest rates*

1.06% (AER 1.06%)

For how to contact us about our products and services refer to the back of this statement.

Bank Reconciliation Statement as at 31/03/2026
for Cashbook 6 - Lloyds Bank Current Account

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Lloyds Bank Current Account	31/03/2026	103	29,311.75
			29,311.75

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		29,311.75

Unpresented Receipts (Plus)		
	0.00	
		0.00
		29,311.75
Balance per Cash Book is :-		**29,311.75**
Difference is :-		**0.00**

Signatory 1:

Name R WHITE, CLERK & INTERIM RFO Signed ..... Date 2.4.2026

Signatory 2:

Name ..... Signed ..... Date .....

14/7/26

S J Pollard for Auditing Solutions Ltd

Reconciled 2.4.26

02 April 2026

103

LLOYDS

Horndean Parish Council
Hordean Parish Council Office
Jubilee Hall
Crouch Lane
PO8 9SU

Your Account

Sort Code 30-65-22
Account Number 77880368

COMMUNITY ACCOUNT

01 March 2026 to 31 March 2026

Money In	£0.00	**Balance on 01 March 2026**	£29,316.00
Money Out	£4.25	**Balance on 31 March 2026**	£29,311.75

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
17 Mar 26	SERVICE CHARGES REF : 478814131	PAY		4.25	29,311.75

14/5/26

S J Pollard for Auditing Solutions Ltd

Transaction types

BGC	Bank Giro Credit	**BP**	Bill Payments	**CHG**	Charge	**CHQ**	Cheque
COR	Correction	**CPT**	Cashpoint	**DD**	Direct Debit	**DEB**	Debit Card
DEP	Deposit	**FEE**	Fixed Service	**FPI**	Faster Payment In	**FPO**	Faster Payment Out
MPI	Mobile Payment In	**MPO**	Mobile Payment Out	**PAY**	Payment	**SO**	Standing Order
TFR	Transfer						

Lloyds Bank plc. Registered Office: 25 Gresham Street, London EC2V 7HN. Registered in England and Wales no. 2065. Authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority under Registration Number 119278.

Horndean Parish Council

Income and Expenditure Account for Year Ended 31st March 2026

31st March 2025		31st March 2026
	Operating Income	
493,312	Central	663,486
28,778	Napier Hall	27,323
24,320	Jubilee Hall	32,830
44,506	Countryside Sites	67,117
17,135	Amenity Sites	40,640
608,050	Total Income	**831,396**
	Running Costs	
222,505	Central	222,171
3,770	S137 Grants	6,630
29,829	Napier Hall	21,994
25,332	Jubilee Hall	31,575
46,264	Jubilee Hall - Admin	41,874
42,794	Countryside Sites	53,363
86,880	Amenity Sites	45,663
219,622	Open Spaces	214,860
676,996	Total Expenditure	**638,130**
	General Fund Analysis	
183,168	Opening Balance	177,376
608,050	Plus : Income for Year	831,396
791,218		1,008,772
676,996	Less : Expenditure for Year	638,130
114,222		370,642
(63,154)	Transfers TO / FROM Reserves	206,807
177,376	**Closing Balance**	**163,836**

Horndean Parish Council

Annual Budget - By Centre (Actual YTD Month 12)

Note: Budget Report at 31st March 2026

		2024/25		2025/26				2026/27		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
201	**Central**									
1000	Precept	469,786	469,786	510,903	510,903	0	0	538,095	0	0
1038	Councillor Grants	0	0	0	3,010	0	0	0	0	0
1049	CIL Neighbourhood Grant	0	3,016	0	139,058	0	0	0	0	0
1060	Information Officer	3,404	3,404	3,404	3,404	0	0	3,404	0	0
1076	Insurance Income	0	0	0	666	0	0	0	0	0
1078	Rental Income	0	0	0	90	0	0	0	0	0
1080	Cabling Income	0	4,759	0	8	0	0	0	0	0
1090	Interest Received	8,400	10,927	8,400	7,656	0	0	6,000	0	0
1100	Recycling Income	100	0	100	92	0	0	100	0	0
1110	Miscellaneous Income	0	1,420	0	600	0	0	0	0	0
	Total Income	481,690	493,312	522,807	665,486	0	0	547,599	0	0
2000	Admin Salaries	177,959	175,435	186,504	170,832	0	0	183,162	0	0
2050	Staff Travel & Expenses	600	286	600	538	0	0	600	0	0
2060	Staff Training	1,200	1,634	1,200	613	0	0	1,200	0	0
2070	Medical / Health & Safety Exp.	600	2,553	600	4,023	0	0	1,520	0	0
2920	Recruitment	1,110	135	1,110	3,822	0	0	1,080	0	0
3052	Janitorial Supplies	1,600	1,830	2,000	1,817	0	0	1,980	0	0
3056	Security	0	0	0	40	0	0	0	0	0
4011	IT Support	3,720	3,216	3,866	4,226	0	0	4,019	0	0
4022	Postage	48	-10	48	17	0	0	48	0	0
4024	Printing	1,252	1,452	1,450	1,341	0	0	1,450	0	0
4026	Stationery	1,440	853	1,440	936	0	0	1,440	0	0

Continued on next page

Horndean Parish Council

Annual Budget - By Centre (Actual YTD Month 12)

Note: Budget Report at 31st March 2026

		2024/25		2025/26				2026/27		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4029	Subscriptions	5,666	5,396	5,347	4,879	0	0	6,239	0	0
4030	Audit	2,238	2,405	2,365	2,365	0	0	2,457	0	0
4035	Professional Fees	8,071	7,298	8,100	7,186	0	0	4,646	0	0
4040	Insurance	8,943	9,625	9,914	10,218	0	0	10,612	0	0
4062	Public Events	8,342	8,298	8,397	8,501	0	0	12,016	0	0
4072	Members Expenses & Training	500	842	500	408	0	0	500	0	0
4078	Office Equipment	600	1,095	600	266	0	0	600	0	0
4079	Debit Card Fees	50	68	48	47	0	0	50	0	0
4080	Bank Fees	78	93	78	98	0	0	78	0	0
	Overhead Expenditure	224,017	222,505	234,167	222,171	0	0	233,697	0	0
	201 Net Income over Expenditure	257,673	270,807	288,640	443,316	0	0	313,902	0	0
7001	less Transfers to EMR	0	3,016	0	141,058	0	0	0	0	0
	Movement to/(from) Gen Reserve	257,673	267,791	288,640	302,258	0		313,902		
222	**S137 Grants**									
5010	Sundry Grants (Internal Grant)	7,000	3,770	7,000	6,630	0	0	7,000	0	0
	Overhead Expenditure	7,000	3,770	7,000	6,630	0	0	7,000	0	0
	Movement to/(from) Gen Reserve	(7,000)	(3,770)	(7,000)	(6,630)	0		(7,000)		
301	**Napier Hall**									
1050	Developer's Contribution	0	2,800	0	0	0	0	0	0	0
1075	Halls Income	25,790	25,978	28,369	27,323	0	0	29,788	0	0
	Total Income	25,790	28,778	28,369	27,323	0	0	29,788	0	0

Continued on next page

Horndean Parish Council

Annual Budget - By Centre (Actual YTD Month 12)

Note: Budget Report at 31st March 2026

		2024/25		2025/26				2026/27		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
2050	Staff Travel & Expenses	0	27	0	10	0	0	0	0	0
3001	Rates	2,777	2,645	2,720	2,645	0	0	2,720	0	0
3002	Utilities	3,109	2,273	2,807	2,065	0	0	2,700	0	0
3008	Licensing	1,055	994	1,023	808	0	0	832	0	0
3009	Repairs and Maintenance	3,000	14,085	4,000	3,351	0	0	5,120	0	0
3052	Janitorial Supplies	150	0	150	0	0	0	150	0	0
3055	Caretaker Salaries	9,398	9,076	14,545	10,398	0	0	15,030	0	0
3056	Security	0	21	0	1,970	0	0	870	0	0
3060	Telephones	710	709	742	747	0	0	769	0	0
	Overhead Expenditure	20,199	29,829	25,987	21,994	0	0	28,191	0	0
	Movement to/(from) Gen Reserve	5,591	(1,051)	2,382	5,329	0		1,597		
305	**Jubilee Hall**									
1038	Councillor Grants	0	0	0	3,839	0	0	0	0	0
1075	Halls Income	23,911	24,320	26,302	28,991	0	0	27,617	0	0
	Total Income	23,911	24,320	26,302	32,830	0	0	27,617	0	0
3001	Rates	1,926	2,017	2,080	2,495	0	0	2,570	0	0
3002	Utilities	3,879	3,866	4,460	2,809	0	0	4,191	0	0
3008	Licensing	603	350	360	109	0	0	112	0	0
3009	Repairs and Maintenance	3,600	5,871	3,600	9,795	0	0	3,600	0	0
3052	Janitorial Supplies	100	0	100	0	0	0	100	0	0
3055	Caretaker Salaries	9,398	11,912	14,535	14,611	0	0	14,968	0	0
3056	Security	714	569	1,229	948	0	0	1,249	0	0

Continued on next page

Horndean Parish Council

Annual Budget - By Centre (Actual YTD Month 12)

Note: Budget Report at 31st March 2026

		2024/25		2025/26				2026/27		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
3060	Telephones	568	745	695	808	0	0	830	0	0
	Overhead Expenditure	20,788	25,332	27,059	31,575	0	0	27,620	0	0
	305 Net Income over Expenditure	3,123	-1,012	-757	1,255	0	0	-3	0	0
7000	plus Transfers from EMR	0	0	0	2,000	0	0	0	0	0
	Movement to/(from) Gen Reserve	3,123	(1,012)	(757)	3,255	0		(3)		
306	**Jubilee Hall - Admin**									
3001	Rates	2,366	2,478	2,602	3,124	0	0	3,218	0	0
3002	Utilities	5,447	5,241	5,464	2,175	0	0	5,482	0	0
3009	Repairs and Maintenance	3,000	3,399	3,100	4,819	0	0	4,120	0	0
3010	Vandalism	2,000	0	2,000	0	0	0	2,000	0	0
3020	Cleaning Salaries	1,746	1,826	2,907	2,091	0	0	2,994	0	0
3052	Janitorial Supplies	100	0	100	0	0	0	100	0	0
3056	Security	3,640	4,847	4,460	789	0	0	2,460	0	0
3060	Telephones	1,898	1,942	1,973	2,346	0	0	2,368	0	0
8000	Loan Repayments	26,531	26,531	26,531	26,531	0	0	26,531	0	0
	Overhead Expenditure	46,728	46,264	49,137	41,874	0	0	49,273	0	0
	Movement to/(from) Gen Reserve	(46,728)	(46,264)	(49,137)	(41,874)	0		(49,273)		
407	**Countryside Sites**									
1005	HLS Payments	6,076	5,916	5,922	9,276	0	0	5,922	0	0
1030	Rural Payments Scheme	3,116	1,862	1,850	894	0	0	1,850	0	0
1035	Catherington Down	750	750	750	750	0	0	750	0	0

Continued on next page

Horndean Parish Council

Annual Budget - By Centre (Actual YTD Month 12)

Note: Budget Report at 31st March 2026

		2024/25		2025/26				2026/27		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1038	Councillor Grants	0	979	0	990	0	0	0	0	0
1055	Other Grants	0	35,000	0	55,207	0	0	0	0	0
	Total Income	9,942	44,506	8,522	67,117	0	0	8,522	0	0
3002	Utilities	0	107	0	497	0	0	0	0	0
4035	Professional Fees	0	20,673	0	51,207	0	0	0	0	0
6020	Catherington Lith	0	17,793	0	0	0	0	0	0	0
6060	Hazleton Common	0	47	0	99	0	0	0	0	0
6070	Jubilee Field	0	1,056	0	1,560	0	0	0	0	0
6120	St Giles Churchyard	0	34	0	0	0	0	0	0	0
6160	Other Sites	1,110	3,085	1,110	0	0	0	1,110	0	0
	Overhead Expenditure	1,110	42,794	1,110	53,363	0	0	1,110	0	0
	407 Net Income over Expenditure	8,832	1,712	7,412	13,754	0	0	7,412	0	0
7000	plus Transfers from EMR	0	8,333	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	8,832	10,045	7,412	13,754	0		7,412		
408	**Amenity Sites**									
1025	Football Pitches	2,310	2,439	2,657	2,700	0	0	2,657	0	0
1048	CIL Strategic Grant	0	0	0	94,000	0	0	0	0	0
1050	Developer's Contribution	0	14,696	0	0	0	0	0	0	0
	Total Income	2,310	17,135	2,657	96,700	0	0	2,657	0	0
3001	Rates	1,166	1,110	1,166	1,110	0	0	1,144	0	0
3150	War Memorials	205	195	205	195	0	0	205	0	0

Continued on next page

Horndean Parish Council

Annual Budget - By Centre (Actual YTD Month 12)

Note: Budget Report at 31st March 2026

		2024/25		2025/26				2026/27		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
6050	Dell Piece	0	3	0	0	0	0	0	0	0
6115	Five Heads Recreation Ground	0	1,445	0	0	0	0	0	0	0
6130	Village Centre	882	394	882	275	0	0	882	0	0
6160	Other Sites	1,200	11	1,200	80	0	0	1,200	0	0
6180	Football Pitches Maintenance	600	55	600	325	0	0	600	0	0
6205	Car Parks	300	0	300	0	0	0	300	0	0
6580	Play Equipment	12,000	83,667	12,000	43,678	0	0	12,000	0	0
	Overhead Expenditure	16,353	86,880	16,353	45,663	0	0	16,331	0	0
	408 Net Income over Expenditure	-14,043	-69,745	-13,696	51,037	0	0	-13,674	0	0
7000	plus Transfers from EMR	0	56,845	0	2,391	0	0	0	0	0
7001	less Transfers to EMR	0	0	0	56,060	0	0	0	0	0
	Movement to/(from) Gen Reserve	(14,043)	(12,901)	(13,696)	(2,632)	0		(13,674)		
470	**Open Spaces**									
3060	Telephones	229	214	236	226	0	0	223	0	0
4062	Public Events	600	0	600	0	0	0	600	0	0
6500	Countryside Team Salaries	131,256	136,522	159,931	152,992	0	0	164,118	0	0
6510	Litter Picking	400	0	0	0	0	0	0	0	0
6530	Dog Waste Bins	6,990	7,310	1,882	3,811	0	0	0	0	0
6580	Play Equipment	0	0	0	185	0	0	0	0	0
6590	Materials & Equipment	2,400	2,418	2,400	7,662	0	0	3,400	0	0
6592	Rangers Equipment Hire	1,200	1,584	1,200	714	0	0	1,200	0	0
6620	Vehicle Running Costs	4,800	6,473	5,260	4,218	0	0	6,000	0	0
6624	Waste Removal	4,256	4,527	4,800	4,424	0	0	5,704	0	0

Continued on next page

Horndean Parish Council

Annual Budget - By Centre (Actual YTD Month 12)

Note: Budget Report at 31st March 2026

		2024/25		2025/26				2026/27		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
6636	Grass Cutting	18,704	18,262	19,083	19,083	0	0	19,942	0	0
6638	Fencing	4,000	6,447	4,000	1,750	0	0	4,000	0	0
6640	Training for Countryside Team	2,400	171	2,400	1,939	0	0	2,400	0	0
6648	Tree Work & Maintenance	10,000	35,409	12,000	15,547	0	0	12,000	0	0
6650	Uniform for Countryside Team	624	187	624	1,827	0	0	624	0	0
6651	Personal Protection Equipment	1,248	99	1,248	481	0	0	1,248	0	0
	Overhead Expenditure	189,107	219,622	215,664	214,860	0	0	221,459	0	0
	Movement to/(from) Gen Reserve	(189,107)	(219,622)	(215,664)	(214,860)	0		(221,459)		
	Total Budget Income	543,643	608,050	588,657	889,455	0	0	616,183	0	0
	Expenditure	525,302	676,996	576,477	638,130	0	0	584,681	0	0
	Net Income over Expenditure	18,341	-68,946	12,180	251,325	0	0	31,502	0	0
	plus Transfers from EMR	0	65,178	0	4,391	0	0	0	0	0
	less Transfers to EMR	0	3,016	0	197,117	0	0	0	0	0
	Movement to/(from) Gen Reserve	18,341	(6,784)	12,180	58,599	0		31,502		

Horndean Parish Council

Balance Sheet as at 31st March 2026

31st March 2025				31st March 2026
	Current Assets			
4,669	Debtors - Sales Ledger	14,712	2	
9,149	VAT Control A/C	11,960	3	
13,778	Co-op No. 1 Account	284,096	4	
31,094	Co-op Business Select 14 Day	4	5	
264,892	Cambridge & Counties Bank	222,179	6	
9,410	Lloyds Bank Current Account	29,312	7	
332,991				**562,262**
332,991	**Total Assets**			562,262
	Current Liabilities			
32,453	Accruals	5,103	8	
0	Jubilee Hall Utilities	5,396	9	
700	Hall Income Deposits	600	10	
33,153				**11,099**
299,837	**Total Assets Less Current Liabilities**			551,163
	Represented By			
177,376	General Funds			221,895
0	IT Equipment EMR			1,000
10,000	Vehicle Replacement EMR			15,000
7,800	Jubilee Hall Improvements EMR			500
2,000	Napier Hall Improvements EMR			2,500
2,000	The Granary- Preserv&Maint EMR			2,000
3,000	Lith Avenue/Lane EMR			3,000
2,500	Playground & Recreational EMR			12,500
2,500	Grounds Equipment EMR			2,500
4,000	Legal Costs EMR			4,000
1,620	Election EMR			(0)
4,000	Fencing EMR			4,000
4,000	Tree Maintenance EMR			8,000
2,000	LychGate Repairs EMR			2,500
22,137	CIL Neighbourhood			158,804
54,905	Future Developments Facilities			54,905
0	Jubilee MUGA & Gym Project			56,060
0	N'hood Plan inc Design S'ment			1,500
0	ABCD S'ship Small Sparks Fund			500
299,837				551,163

Horndean Parish Council

Balance Sheet as at 31st March 2026

31st March 2025	31st March 2026

The above statement represents fairly the financial position of the authority as at 31st March 2026 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial
Officer _____ Date : _____

Annual Internal Audit Report 2025/26

Horndean Parish Council

www.horndeanpc-hants.gov.uk

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✔		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✔		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✔		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✔		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✔		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	N/Applicable		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✔		
H. Asset and investments registers were complete and accurate and properly maintained.	✔		
I. Periodic bank account reconciliations were properly carried out during the year.	✔		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✔		
K. **If** the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick 'not covered')*			✔
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✔		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✔		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✔		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✔		
	Yes	No	Not applicable
P. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.			✔

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 13/10/2025 11/05/2026

Name of person who carried out the internal audit: S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit:

Date: 11/05/2026

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

******Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must** explain why not (add separate sheets if needed).

AUDITING SOLUTIONS LTD

Horndean Parish Council

Internal Audit Report 2025-26 (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 2025-26 financial year during our two visits to the Council which took place on 13th October 2025 and 11th May 2026, together with work at our offices both in advance of and following those visits.

Internal Audit Approach

In undertaking our review for 2025-26 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.

We have reviewed the Council's approach to ensuring compliance with the new, for 2025-26 Assertion 10 in the AGAR Governance Statement and are pleased to note the positive action taken to meet the requirements with a raft of appropriate policies and procedures prepared and adopted by the Council. Consequently, we consider that the Council can give a positive assurance in this respect as will we in the IA Certificate at Box "O".

Overall Conclusion

We again wish to acknowledge the high quality of documentation prepared and maintained by Council officers, which assists our review process.

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 new 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.

This report has been prepared for the sole use of Horndean Parish Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents, or conclusions.

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, Sales Ledger and Bookings modules. Four bank accounts remain in use currently, two with the Co-op, one with Lloyds and one with Cambridge and Counties Bank: we note that only a few transactions occurred on the Co-op Select 14-day deposit account during the year including its effective closure in April 2025, with residual interest of £3.72 received subsequently in October 2025:

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

- Agreed the opening balances in the year's financial ledger with those in the 2024-25 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 2025, plus January and March 2026) cashbooks by reference to supporting bank statements;
- Checked and agreed detail of transactions on the other account cashbooks for the full financial year again by reference to supporting bank statements;
- Agreed detail of the month-end bank reconciliations on all accounts at 30th April and September 2025, plus 31st January and March 2026; and
- Ensured the accurate disclosure of the combined account balances in the 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 significant issues arise in this area this year warranting formal comment or recommendation. We do, however, suggest that arrangements be made for the residual balance on the Co-op Select 14-day deposit account to be repaid to the Council by the bank and the account be finally closed.

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 Financial Regulations (FRs) have again been reviewed, brought into line with the latest NALC model document and been adopted by the Council in March 2026. We understand that the SOs will also be brought into line with the NALC model document and be adopted soon. We take this opportunity to remind the Clerk to ensure that the financial value to be recorded in the

SOs should be consistent with thar recorded at para 5.6 in the recently adopted FRs (i.e. £29,999 including VAT).

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.

As indicated in the preface to his report, we are pleased to acknowledge the actions taken by the Council to ensure compliance with the requirements of the new Assertion 10 in the AGAR Governance Statement for 2025-26. We have reviewed the relevant policies and procedures and consider them appropriate to confirm compliance with Assertion 10 and for a positive response to be provided in the year's AGAR Governance Statement.

We also note that the external auditors signed off the 2024-25 AGAR with one relatively minor issue relating to the powers relied on for payment of a grant to the CAB, which were approved by Council under s.137 rather than the more appropriate s.142. 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 for 2024-25.

Conclusions

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

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 more than £1,000, together with every 20th transaction as recorded in the cashbook in the year. Our test sample totals £269,150 equating to 71% 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 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.

We note that quarterly VAT reclaims continue to be prepared and have agreed detail of the final 2024-25 and quarterly reclaims for 2025-26 to the underlying Omega control account quarter-end balances with all, bar that for the quarter ended March 2026 repaid by HMRC accordingly.

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 2025-26 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 December 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.

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 2026-27, the Council approved and adopted at its December 2025 meeting the budget and precept setting the latter at £538,095 for the year.

We note that members continue to be provided with the latest budgetary position during the year, 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 note that the final year-end shows income at 149% of the year's approved budget, whilst expenditure stands at 99%: the high income percentage arises as a result of an unbudgeted neighbourhood grant of just over £139,000 and another unbudgeted grant of just over £45,000. The overall expenditure position is satisfactory, although there are one or two areas of overspent budget for which we have established appropriate explanations by reference to the Omega nominal code detail.

We have also considered the ongoing appropriateness of the Council's overall retained reserves which have significantly increased to £611,320 (£299,837 at the prior year-end): of that total, £271,208 is set aside in specified earmarked reserves (EMRs). The residual General Reserve balance of £310,112 (£177,376 at 31st March 2025) equates to approximately 6½ months' revenue spending at the 2025-26 level and sits comfortably 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 an annually agreed sum, paid monthly by direct credit to the Council's current bank account.

We have previously reviewed the controls in place over the booking of the two halls, noting use of the Rialtas electronic bookings system and have examined a sample of two weeks' bookings (commencing Monday 4th August 2025) as recorded in the booking system ensuring that appropriately priced invoices have been raised and that they have been settled promptly. We are pleased to record that no issues have been identified in this area with no long-standing unpaid debts existing at the year-end, the oldest being dated 28th February 2026.

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 for the financial year.

Conclusions

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

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 preparation of the monthly payroll to a local company who provide a full service including the provision of appropriate payslips and supporting applicable detail including tax, NI and pension deductions / contributions.

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 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 note that the Council has now agreed the assimilation of all staff onto appropriate NJC scales and thank the former 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 August 2025 payslips that also included arrears payable from 1st April 2025 in respect of the 2025-26 national pay award. We have also agreed any enhanced / overtime hours and mileage expenses paid in April to the supporting monthly time / expense sheets.

We have 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) by reference to the relevant current year's HMRC tax & NI tables and the LG Pension scheme percentage rates. Additionally, we have ensured the accurate payment of net pay to each employee for August 2025 as recorded in the Omega cashbook.

Conclusions

We are pleased to record that no concerns arise in this 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 which the new Clerk has reviewed and updated / amended appropriately to reflect new additions and disposals during the year. Consequently, the total value to be recorded in the year's AGAR at Section 2, Box 9 should read £1,949,700.

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 £8.50 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 2025-26 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 2026 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 our review for the year, we have "signed off" the IA Certificate in the year's AGAR assigning positive assurances in all areas.

Section 1 – Annual Governance Statement 2025/26

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 2026, that:

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

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

22/06/2026

and recorded as minute reference:

TBC MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

https://horndeanpc-hants.gov.uk/ ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

HORNDEAN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	368,783	299,837	*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	469,786	510,903	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	138,264	320,493	*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	334,771	350,924	*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	315,694	260,675	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	299,837	493,103	*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	319,173	535,590	*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	1,914,638	1,949,700	*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	430,052	413,488	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?		✔	*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.

SIGNATURE REQUIRED

Date 28/05/2026

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

22/06/2026

as recorded in minute reference:

TBC MINUTE REFERENCE

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

SIGNATURE REQUIRED

Horndean Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2026

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2026	Co-op No 1 acc	284,095.68	
31/03/2026		0.00	
31/03/2026	Cambridge & Counties Bank	222,178.84	
31/03/2026	Co-op Business Select 14 Day	3.72	
31/03/2026	Lloyds Bank Current Account	29,311.75	
			535,589.99

Receipts not on Bank Statement

	0.00
Closing Balance	**535,589.99**

All Cash & Bank Accounts

1	Co-op No. 1 Account	284,095.68
4	Cambridge & Counties Bank	222,178.84
5	Co-op Business Select 14 Day	3.72
6	Lloyds Bank Current Account	29,311.75
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	**535,589.99**

TOTAL ASSET REGISTER AS AT 31-03-2026

Sht No.	Description	£££ at 31/3/25	Additions	Disposals	Transfers	£££ at 31/3/26	Change	%	Notes
1	Buildings & Land	£1,205,536.00	£0.00	£0.00	£0.00	£1,205,536.00	£0.00		
2	Jubilee Admin	£26,199.23	£0.00	£0.00	£0.00	£26,199.23	£0.00		
3	Jubilee Hall	£52,956.80	£0.00	£1,410.00	£0.00	£51,546.80	-£1,410.00		
4	Napier Hall	£15,003.30	£0.00	£0.00	£0.00	£15,003.30	£0.00		
5	Machinery (Countryside Team)	£19,144.93	£0.00	£980.00	£0.00	£18,164.93	-£980.00		
6	Vehicles	£42,374.88	£0.00	£0.00	£0.00	£42,374.88	£0.00		
7	Playground Equipment	£191,152.17	£0.00	£0.00	£0.00	£191,152.17	£0.00		
8	Street Furniture & Bins	£77,473.29	£20,941.38	£0.00	£0.00	£98,414.67	£20,941.38		
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	£200,467.00	£0.00	£0.00	£0.00	£200,467.00	£0.00		
12	Other	£5,327.75	£16,510.00	£0.00	£0.00	£21,837.75	£16,510.00		
	TOTAL	**£1,914,638.18**	**£37,451.38**	**£2,390.00**	**£0.00**	**£1,949,699.56**	**£35,061.38**	**1.8%**	

ADDITIONS for the YEAR ENDING 31-03-2025

Asset No.	Description	Location	Date Acquired		Purchase Cost
IN01	Information Board	Green Trail - venue tbc		£	1,083.14
IN02	Information Board	Green Trail - venue tbc		£	1,083.14
B33	Bench (with arms)	Jubilee Park - Old Cricket Pitch	Sep-24	£	815.56
NB18	Notice Board - Recycled Plastic Outdoor Noticeboard	Five Heads Recreation Ground	Jul-24	£	1,399.54
TC03	Tree Carvings - Cath Lith	Cath Lith	Mar-25	£	15,000.00
	Wheelchair Accessible Picnic Tables x 2	Jubilee Field	Mar-26	£	1,560.00
	Speed Indicator Device		May-25	£	3,411.00
	Green Trail Gateway Structures x 2		Oct-25	£	4,880.00
	Green Trail Display Signs x 6 plus 1 x Lectern		Oct-25	£	8,219.00
	TOTAL OF ADDITIONS				**£37,451.38**

DISPOSALS for the YEAR ENDING 31-03-2025

Asset No.	Description	Location	Date Disposal		Purchase Cost
10120	Heaters (hall) x 3	Jubilee Hall		£	1,110.00
10121	Heaters (toilets) x 3	Jubilee Hall		£	300.00
JHCT023	Silky High Pruner with Saw & Lopper Attachments	Jubilee Workshop	Audit by MM - Jul 18	£	300.00
JHCT011	Strimmer Stihl FS460	Jubilee Workshop		£	680.00
	TOTAL OF DISPOSALS				**£2,390.00**
	ADDITIONS Less DISPOSALS				**£35,061.38**

Item 6

Explanation of Variances deferred to Extraordinary FVM Council Meeting of 22/6/2026

R WHITE

CLERK/RFO

Horndean Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2026

Explains the difference between boxes 7 & 8 on the Annual Return

Code	Description	Last Year £	This Year £	
	Total Reserves	**299,837.42**	**551,162.83**	(1)
101	Debtors - Sales Ledger	4,668.67	14,712.26	(2)
105	VAT Control A/C	9,149.31	11,959.94	(3)
	Less Total Debtors	**13,817.98**	**26,672.20**	
510	Accruals	32,453.45	5,103.02	8
511	Jubilee Hall Utilities	0.00	5,396.34	9
530	Hall Income Deposits	700.00	600.00	10
	Plus Total Creditors	**33,153.45**	**11,099.36**	
	Equals Total Cash and Bank Accounts	**319,172.89**	**535,589.99**	
200	Co-op No. 1 Account	13,777.54	284,095.68	4
201	Co-op Business Select 14 Day	31,093.68	3.72	5
204	Cambridge & Counties Bank	264,892.17	222,178.84	6
210	Lloyds Bank Current Account	9,409.50	29,311.75	7
	Total Cash and Bank Accounts	**319,172.89**	**535,589.99**	

HORNDEAN PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement 25TH JUNE 2026

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.
Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:

THE CLERK, HORNDEAN PARISH COUNCIL, JUBILEE HALL, CROUCH LANE, HORNDEAN, HAMPSHIRE PO8 9SU

commencing on 29TH JUNE 2026

and ending on 10TH AUGUST 2026

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

BDO LLP
Arcadia House
Maritime Walk
Ocean Village
Southampton
SO14 3TL
✉ councilaudits@bdo.co.uk

5. This announcement is made by BECKY WHITE, CLERK/INTERIM RFO