

# Horden Parish Council

Horden Social Welfare Centre  
Seventh Street  
Horden, County Durham  
SR8 4LX  
Tel: 0191 518 0823

28<sup>th</sup> February 2025

Dear Member

You are summoned to attend the Horden Parish Council Meeting to be held in Horden Social Welfare Centre, Seventh Street, Horden on Thursday 6<sup>th</sup> March 2025 at 6pm.

## **HORDEN PARISH COUNCIL ORDER OF BUSINESS** **Meeting to be held 6<sup>th</sup> March 2025**

1. **Apologies for Absence** – to consider for approval.
2. **Declarations of Interest** – to receive declarations of interest from Members on items of the agenda in accordance with the Localism Act 2011 and the Council's Code of Conduct.
3. **Minutes of the Horden Parish Council Meeting held 6<sup>th</sup> February 2025 (enclosed)** – to consider for approval.
4. **Public Participation** – to receive any representations or questions from the public in accordance with standing orders 3 e-g. ***Members of the Public are invited to address the Parish Council on matters relating to the agenda for up to 3 minutes per person during a period not exceeding 20 minutes.***
5. **Register of Delegated Decisions** – to note there are no additional decisions to approve.
6. **Damage and Incident Report(s) (enclosed)** – there are no reports to consider.
7. **Cemetery Burial and Income Report 27/01/25 -23/02/25 (enclosed)** – to receive the information.
8. **Outdoor Team Manager Report** – to note the report
9. **Park Equipment Purchases** – to consider for approval.
10. **Bank Transfer(s)** – to approve any transfer(s).
11. **Invoices for endorsement for payment (enclosed)** – to approve for payment.
12. **Members/Officers Allowances** - To consider any claims for approval.
13. **2024/25 Review of Effective Internal Controls** - to consider for approval
14. **Risk Management Review**
  - a) **Strategic** - to consider for approval
  - b) **Financial** - to consider for approval
15. **Policies Review:**
  - a) **Asset Management Policy** - to consider for approval
  - b) **Anti-Fraud and Corruption Policy** - to consider for approval
  - c) **Planning Applications Delegation Policy** - to consider for approval
  - d) **Debit Card Procedure Policy** - to consider for approval
16. **Business Waste Recycling** – to consider report.
17. **Cemetery Planters** – request of Councillor F Leadbitter to site 2 planters near letters to heaven post box
18. **Grants Houses Allotments** – request of Councillor F Leadbitter.
19. **Morven Hawthorn Pit Grid Connection Project Consultation** – to consider any response.



Samantha Shippen  
Clerk to the Council  
28<sup>th</sup> February 2025

To: All Members of Horden Parish Council/cc Public Notice

**HORDEN PARISH COUNCIL**  
**Minutes of Meeting held 6 February 2025**

- Present:** Councillor F Leadbitter (Chairman)  
Councillors R Bagnall, T Baldasera, C Cain, E, Laing, W Morrow, C Robson, D Tait, A Turner, J Ward, L Williams and F Winrow.
- Staff:** Mr C Jackson (Deputy Clerk)
- Other:** Four Members of the Public were in attendance
- HPC 24/25/203** **Apologies for Absence.**  
**RESOLVED:** That apologies be **APPROVED** for Clerk to the Council S Shippen and Councillor W Smith. Councillor P Wood emailed apologies to the Clerk ahead but were not conveyed at the meeting.
- Apologies were received from the Clerk to the Council.
- HPC 24/25/204** **Declarations of Interest.**  
No Declarations of interest were made.
- HPC 24/25/205** **Minutes of the Horden Parish Council Meeting held 16 January 2025.**  
**RESOLVED:** The minutes be confirmed as a true record and signed by the Chairman.
- HPC 24/25/206** **Public Participation.**  
J Ingell from Shelter provided the Council with an update on a piece of community engagement he has been working on that is challenging the Horden Masterplan. As part of this work he has composed an open letter to Durham County Council to turn the empty houses in homes through refurbishment and provide a fairer deal for residents who want to move. M Bellingham a local resident explained how it is effecting her and her brother.
- Discussion took place which included Parish Council already sending a letter to Durham County Council with regards to the Masterplan. Councillors thanked J Ingell and the three residents for attending the meeting.
- 6:15pm A Lee, SWC and Events Manager entered the meeting.*
- HPC 24/25/207** **Horden 125<sup>th</sup> Anniversary Meeting.**  
**RESOLVED:** Council **NOTE** the report form the working group and **APPROVE** the cost for the Pitman Poets.
- 6:25pm A Lee, SWC and Events Manager left the meeting.*
- HPC 24/25/208** **Register of Delegated Decisions.**  
There were no delegated decisions to report.
- HPC 24/25/209** **Damage and Incident Report(s).**  
**RESOLVED:** that Council **NOTE** there are no report to consider
- HPC 24/25/210** **Cemetery Burial and Income Report 30 December 2024 to 26 January 2025.**  
**RESOLVED:** Council **NOTE** the information.
- HPC 24/25/211** **Parish Council Financial:**  
**a) Bank Balances (Balance Sheet).**  
**RESOLVED:** Council **APPROVE** the Bank Balances and Balance Sheet to 31/12/2024 of £1,239,533.94.
- HPC 24/25/212** **b) Finance Report to 31/12/2024.**  
**RESOLVED:** Council **APPROVE** the Income, Expenditure and Variances Report.
- HPC 24/25/213** **c) Cash Withdrawal(s) and Debit Card Transactions.**  
**RESOLVED:** Council **APPROVE** debit card transaction totalling £140.21.
- HPC 24/25/214** **d) Bank Transfer(s).**  
There were no bank transfers to report.

- HPC  
24/25/215 e) **2025/26 Budget.**  
**RESOLVED:** Council **AGREED** the wording of the letter with an amendment to be made with regards to the reduction of support grant and that a visual summary of where the money goes to be included.
- HPC  
24/25/216 f) **Finance Reports.**  
**RESOLVED:** Council **AGREE** to receive financial information on a quarterly basis.
- HPC  
24/25/217 **Invoices for endorsement for payment.**  
**RESOLVED:** to **ENDORSE** payment of the attached schedule of invoices plus the additional schedule totalling £36,751.66. Councillors F Leadbitter and W Morrow to authorise.
- HPC  
24/25/218 **Members/Officers Allowances.**  
No claims received.
- HPC  
24/25/219 **SWC Garage**  
**RESOLVED:** Council continue to agree in principle to the proposal, but **ADVISE** additional clarity be sought of the £1,500 secured and additional costs for energy usage.
- HPC  
24/25/220 **Covid 19 Day of Reflection.**  
**RESOLVED:** Council **AGREED** no response required.
- HPC  
24/25/221 **NAC Digital Skill Survey and NAC Conference, A Councillor in a digital world.**  
**RESOLVED:** Council **AGREED** no response required.

*Meeting concluded at 6:48pm*

### Horden Parish Council Invoices for Payment January 2025

SUPPLIER	DATE	DESCRIPTION	AMOUNT	Pay Ref:
A1 Trophies and Engraving	31.01.25	Brass Plaque - Cemetery	£27.00	BACS
Amazon	16.01.25	Mini Projector - SWC	£59.88	BACS
Amazon	03.02.25	Hand Towels - SWC	£23.62	BACS
Co-operative Bank	03.02.25	BACS/FD Online Fees 01/01/2025 - 31/01/2025	£74.20	D/D
Culligan (was Waterlogic)	16.01.25	Water Cooler Rental & Service - January 2025	£43.32	D/D
Culligan (was Waterlogic)	22.01.25	CREDIT Water Cooler & Service Nov, Dec Jan	-£34.56	D/D
Document Solutions UK Ltd	31.01.25	Photocopying Fees January 2025	£42.00	D/D
Eon Next	03.02.25	Gas SWC 02/01/2025 - 31/01/2025	£1,422.35	D/D
Eon Next	03.02.25	Electricity Cemetery 01/01/2025 - 02/02/2025	£82.78	D/D
ITC Service Limited	31.01.25	Unifi Security & Office 365 Officers & Domain/Hosting/Estate Management & 365 Backup - February	£422.04	D/D
Go2 Electrical Services Ltd	31.01.25	Supply & Fit LED Lights - Cemetery	£120.00	BACS
Go2 Electrical Services Ltd	04.02.25	Supply & Fit LED Light First Floor Kitchen - SWC	£115.00	BACS
Go2 Electrical Services Ltd	04.02.25	Supply & Fit LED Floodlight Rear SWC	£110.00	BACS
Go2 Electrical Services Ltd	04.02.25	Supply & Fit LED Lights - Parish Office	£180.00	BACS
Octopus Energy Limited	22.01.25	Cemetery Lodge Gas & Electricity 24/12/24 - 21/01/25	£61.52	BACS
Octopus Energy Limited	22.01.25	Welfare House Gas & Electricity 24/12/24 - 21/01/25	£53.48	BACS
Vodafone	20.01.25	Mobile Phones	£22.76	D/D
Wex	26.01.25	Vehicle Trackers	£16.80	D/D
Wex	03.02.25	Equipment Fuel	£82.67	D/D
<b>OTHER PAYMENTS</b>				
Co-op Bank	02.01.25	Wages Week 39	£4,872.37	BACS
Co-op Bank	09.01.25	Wages Week 40	£4,872.58	BACS
Co-op Bank	16.01.25	Wages Week 41	£4,574.59	BACS
Co-op Bank	23.01.25	Wages Week 42	£4,449.42	BACS
Co-op Bank	30.01.25	Wages Week 43	£4,449.02	BACS
Durham County Council	29.01.25	Attachment Weeks 40 - 43	£266.79	BACS
Durham County Council	29.01.25	Superannuation Weeks 40 - 43	£5,225.19	BACS
HMRC	29.01.25	PAYE Weeks 40 - 43	£4,817.19	BACS
Wave	13.01.25	SWC Water 13/10/2024 - 12/01/2025 (£88.00 pcm)	£299.65	D/D
		<b>Horden Parish Council JANUARY 2025 TOTAL</b>	<b>£36,751.66</b>	

Thorpe Road Cemetery Report 27th January to 23rd February 2025

<b>INTERMENT (inc. Ashes)</b>			
<b>PLOT</b>	<b>DETAIL</b>	<b>RESIDENT</b>	<b>FEE</b>
GARDEN D 39	ASHES	YES	£220.00
S10	FULL BURIAL	YES	£330.00
T18	FULL BURIAL	YES	£660.00
M34	FULL BURIAL	NO	£1,170.00
		<b>TOTAL</b>	<b>£2,380.00</b>

<b>PURCHASE OF PLOT - EXCLUSIVE RIGHT</b>			
<b>PLOT</b>	<b>DETAIL</b>		<b>FEE</b>
D541	TRANSFER VIA WILL & PROBATE	YES	£33.00
S10	NEW PURCHASE	YES	£330.00
T18	NEW PURCHASE	YES	£550.00
M134	TRANSFER VIA WILL & PROBATE	YES	£33.00
		<b>TOTAL</b>	<b>£946.00</b>

<b>SUPPLY OF IMMOVABLE MEMORIAL</b>			
<b>PLOT</b>	<b>DETAIL</b>	<b>RESIDENT</b>	<b>FEE</b>
		<b>TOTAL</b>	<b>£0.00</b>

<b>MISCELLANEOUS</b>			
			<b>FEE</b>
		<b>TOTAL</b>	<b>£0.00</b>
		<b>TOTAL INCOME</b>	<b>£3,326.00</b>

## **1. Background**

This report is to provide the Council with an update on the activities of the Parks and Facilities from 7<sup>th</sup> – 28<sup>th</sup> February 2025.

## **2. Parks and Facilities Update**

2.1 Sunderland Road playing field:

- Both pitches have been rolled and marked out prior to games
- Changing rooms cleaned out after the game

2.2 Play areas:

- Play areas inspected on a weekly basis

2.3 Memorial Park:

- Regular litter picking programme carried out
- Bins emptied every week
- We had a blocked drain in the park house, which we have unblocked by rodding
- We have one member of staff on long-term sick and other staff members having to take time off due to virus/bugs.

## **3. Recommendation**

The council is recommended to note the report.

**John Peace**  
**Outdoor Team Manager**  
**March 2025**

**Horden parish council**

**New Parks Equipment**

**1. Background**

Having reviewed the equipment in the Welfare Park I have found some of the equipment quite dated for modern day playing surfaces. New equipment will help to improve the appearance and the performance of the sports areas.

**2. New Machinery Quotations**

2.1 I have identified the need for a new ride on mower, a new pedestrian cylinder and an additional mower. These would bring the council up to modern work practices

2.2 I have obtained 3 quotes below for each of the 3 machines that would benefit the Park these are listed below:

Ride on Mower		
Supplier	Item	Cost (excl VAT)
1.	Toro 3100-d – Ride on Mower (Demo)	£34,500
2.	Toro 3100-d – Ride on Mower	£35,750
3	Jacobsen TR320 – Ride on Mower	£29,500

Pedestrian Cylinder Mower		
Supplier	Item	Cost (excl VAT)
1.	Ransomes Mastiff 91 Pedestrian cylinder mower	£5,400
2.	Allett Buffalow 34 Pedestrian cylinder mower 10	£10,000
3	Allett Buffalow 34 Pedestrian cylinder mower	£10,500

Mower		
Supplier	Item	Cost (excl VAT)
1.	Allet Uplift mower	£3,700
2.	Allet Uplift mower	£3750
3	Weilbang legacy 56 pro mower	£1,458

**3. Recommendation**

I recommend the Council approve the purchase of all three machines using the following suppliers:

Supplier 1 for the Ride on Mower

Supplier 1 for the Pedestrian Cylinder Mower and

Supplier 3 for the Mower

**John Peace**

**Outdoor Team Manager**

**February 2025**

## Horden Parish Council Invoices for Payment February 2025

SUPPLIER	DATE	DESCRIPTION	AMOUNT	Pay Ref:
Amazon	24.01.25	Hand Towels, Toilet Rolls, Final Exit Sign	£80.55	BACS
Amazon	17.02.25	Hand Towels CREDIT	-£24.70	CREDIT
Amazon	20.02.25	Mobile Phone - Parks	£72.50	BACS
Amazon	20.02.25	Mobile Phone Case & Screen Protector	£10.17	BACS
Corona Energy	21.01.25	Sunderland Road Pavilion Electricity 01/09/2024 - 30/09/2024 CREDIT	-£95.10	CREDIT
Corona Energy	21.01.25	Sunderland Road Pavilion Electricity 01/10/2024 - 31/10/2024 CREDIT	-£147.79	CREDIT
Corona Energy	21.01.25	Sunderland Road Pavilion Electricity 01/09/2024 - 30/09/2024 RECALC	£119.38	D/D
Corona Energy	21.01.25	Sunderland Road Pavilion Electricity 01/10/2024 - 31/10/2024 RECALC	£123.50	D/D
Corona Energy	21.01.25	Sunderland Road Pavilion Electricity 01/12/2024 - 31/12/2024	£127.83	D/D
Corona Energy	06.02.25	Sunderland Road Pavilion Electricity 01/01/2025 - 31/01/2025	£159.32	D/D
Corona Energy	06.02.25	Memorial Park Electricity 01/01/25 - 31/01/25	£33.71	D/D
DWP Joinery Services	05.02.25	Vermin Control	£56.00	BACS
Pat Lavery Limited	11.02.25	Renew Rear Pads/Discs/Rear ABS Sensor - Iveco	£576.00	BACS
Microshade Ltd	15.02.25	Hosted Application Service - Rialtas 15/02/2025 - 14/03/2025	£143.52	BACS
Octopus Energy Limited	22.02.25	Cemetery Lodge Gas & Electricity 22/01/2025 - 20/02/2025	£49.21	BACS
Octopus Energy Limited	22.02.25	Welfare House Gas & Electricity 21/01/2025 - 20/02/2025	£48.30	BACS
Scottish Power	04.02.25	SWC Electricity 07/01/2025 - 04/02/2025	£701.03	D/D
Select Telecom Ltd	31.01.25	Phone Lines/Calls/Internet – Feb 25	£121.99	D/D
Vodafone	20.02.25	Mobile Phone	£30.66	D/D
Vodafone	20.02.25	Mobile Phone - Parks	£10.00	D/D
Wex	17.02.25	Vehicle Fuel - Iveco	£39.46	D/D
Wex	23.02.25	Vehicle Trackers	£14.40	D/D
<b>OTHER PAYMENTS</b>				
Co-op Bank	06.02.25	Wages Week 44	£4,595.43	BACS
Co-op Bank	13.02.25	Wages Week 45	£4,455.02	BACS
Co-op Bank	20.02.25	Wages Week 46	£4,467.48	BACS
Co-op Bank	27.02.25	Wages Week 47	£5,053.31	BACS
Durham County Council	24.02.25	Attachment Weeks 44 - 47	£266.76	BACS
Durham County Council	24.02.25	Superannuation Weeks 44 - 47	£5,234.21	BACS
HMRC	24.02.25	PAYE Weeks 44 - 47	£4,632.44	BACS
		<b>Horden Parish Council FEBRUARY 2025 TOTAL</b>	<b>£30,954.59</b>	



## 2024/25 Review of the Effectiveness of Internal Control

### 1. Background

- 1.1 The Accounts & Audit Regulations 2015 regulation 6 requires smaller authorities, which includes parish councils, to conduct a review of the effectiveness of the system of internal control.
- 1.2 The Council is required to be in a position to make a positive response to the statement “We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness” Assertion 2 in the Annual Governance Statement in the Annual Governance and Accountability Return (AGAR) which forms part of the external audit.
- 1.3 The Joint Panel on Accountability and Governance Practitioners’ Guide (JPAG Practitioners’ Guide) is the guide to “proper practices” and states that to warrant a positive response to the statement the council requires a number of processes to be in place and effective. The March 2024 publication is the one relevant to the 2024/25 audit year, this has been used in compiling this report.
- 1.4 The processes contained therein have been reviewed and comments in italics and bold below in the report.

### 2. Processes Reviewed

- 2.1 **Standing Orders and Financial Regulations.** The authority needs to have in place standing orders and financial regulations governing how it operates. Financial regulations need to incorporate provisions for securing competition and regulating the way in which tenders are invited. These need to be regularly reviewed, fit for purpose, and adhered to.  
*A new Model Financial Regulations was issued by NALC in May 2024, it was received too late to review at the Annual Meeting of the Council. Officers undertook a full review of the new model against the Council’s previously approved Financial Regulations, these were presented to, reviewed and adopted by Council on 7<sup>th</sup> November 2024 (minute number HPC24/25/144). Standing Orders were last reviewed and adopted in May 2024 (minute number HPC24/25/011).*
  - 2.1.1 **Model Versions of Standing Orders and Financial Regulations** are provided by NALC. Authorities should ensure that they are working from the latest model and that it has been appropriately adapted for their size and requirements. This should be reviewed and minuted annually.  
*Model Standing Orders were last revised by NALC in 2022, these have been used in the current HPC adopted Standing Orders; new Model Financial Regulations was issued by NALC in May 2024 Officers undertook a full review of the new model against the Council’s previously approved Financial Regulations, these were presented to, reviewed and adopted by Council on 7<sup>th</sup> November 2024 (minute number HPC24/25/144). Standing Orders were last reviewed and adopted in May 2024 (minute number HPC24/25/011).*
  - 2.1.2 **Financial Regulations** should include a limit for the purchase of goods and services above which three estimates or quotes should be invited from persons or firms

competent to do the work. Standing Orders will state a higher value above which competitive tenders by sealed bid should be invited.

**Financial Regulation 5 covers amounts; Standing Order 18 reflects contracts over £30,000.**

- 2.1.3 It is the responsibility of authorities to determine their own limits but they should not exceed the model except in the very largest authorities.

**Horde Parish Council has adjusted the lower limits to fit the Council's operation, but complied with the limits that are based on public procurement regulations.**

- 2.1.4 As far as possible, a fully priced official order should be sent to suppliers in advance of delivery of goods. Official orders both commit a supplier to a price and help prevent unauthorised credit being granted in the authority's name. Officers and practitioners should keep up to date with VAT Guidance issued by HM Revenue and Customs

**Purchase orders are issued for all but regular items such as utilities and items covered by ongoing contracts such as IT provision. FR5.15 limits the amounts that identified staff can authorise. FR5.19-5.21 cover order arrangements. The Deputy Clerk authorises invoices for payment and would monitor compliance. The Clerk & Deputy Clerk actively undertake CPD including receiving regular updates from the SLCC, NALC and CDALC who would provide guidance on any VAT matters relevant to local councils.**

## **2.2 Safe and Efficient Arrangements to Safeguard Public Money.** Practical and resilient arrangements need to exist covering how the authority orders goods and services, incurs liabilities, manages debtors, makes payments, and handles receipts.

- 2.2.1 Authorities need to have in place safe and efficient arrangements to safeguard public money.

**Arrangements are covered by Financial Regulations and monitored by the RFO and Internal Auditor. Council has an approved Anti-Fraud and Corruption Policy in place which has been reviewed by the Clerk to the Council and presented for approval to the meeting on 6<sup>th</sup> March 2025.**

- 2.2.2 Authorities need to review regularly the effectiveness of their arrangements to protect money. Every authority needs to arrange for the proper administration of its financial affairs and ensure that one of its officers (the RFO) has formal responsibility for those affairs.

**The Council follows the "proper practices" contained in the JPAG Practitioners' Guide and has appointed the Clerk to the Council as RFO. Covered by Financial Regulations and monitored by the RFO and Internal Auditor.**

- 2.2.3 Authorities need to ensure controls over money are embedded in Standing Orders and Financial Regulations.

**Adequately covered and reviewed by Internal Auditor.**

- 2.2.4 Section 150(5) of the Local Government Act 1972 required cheques or orders for payment to be signed by two elected members. Whilst this requirement has now been repealed, the 'two-member signatures' control needs to remain in place until such time as the authority has put in place safe and efficient arrangements in accordance with paragraphs 1.15.3 to 1.15.6 of the JPAG Practitioners' guide.

**Horde Parish Council has approved the use of electronic payments. Generally, a list of payments is presented to every meeting of the Council and proposed payments are**

**approved. The Council nominates two councillors who attend the office scrutinise and “sign off” invoices prior to payments being made. In exceptional circumstances, due to urgency or to avoid additional charges, payments are made in advance and notification given. Financial Regulation 7 covers electronic payments.**

- 2.2.5 Authorities need to approve the setting up of, and any changes to, accounts with banks or other financial institutions. Authorities also need to approve any decisions to enter into ‘pooling’ or ‘sweep’ arrangements whereby the bank periodically aggregates the authority’s various balances via automatic transfers.

**The Council’s main banking is with the Co-operative Bank plc, arrangements were last updated in November 2023. Council approved the establishment of a CCLA Public Sector Deposit Fund 1 September 2022. Sweeping arrangements have been cancelled and transfers are done ad hoc with approval by Council.**

- 2.2.6 If held, corporate credit card accounts need to have defined limits and be cleared monthly by direct debit from the main bank account. Credit card balances are not acceptable reconciling items for bank reconciliation purposes.

**The Council do not have a credit card. The Clerk to the Council and Deputy Clerk have debit cards for the Council’s main bank account. Use is governed under FR9.**

- 2.2.7 The authority needs to approve every bank mandate, the list of authorised signatures for each account, the limits of authority for each account signature and any amendments to mandates.

**Co-operative Bank last reviewed and approved in November 2023; CCLA Public Sector Deposit Fund 1 September 2022.**

- 2.2.8 Risk assessment and internal controls need to focus on the safety of the authority’s assets, particularly money. Those with direct responsibility for money need to undertake appropriate training from time to time.

**Review completed annually and internal procedures implemented with staff. New staff have been given revised Financial Regulations and training by the Clerk to the Council, they are also given regular reports.**

- 2.2.9 **Accounts for payment** - The payments process should always be carried out in accordance with the authority’s Financial Regulations. All payments made since the last meeting should be reported to the next authority meeting. Members should never sign blank cheques or authorise funds transfers which are presented to them unsupported by the appropriate documentation.

**All accounts for payment are presented to each Council meeting with the method of payment identified. Proposed payments are approved, Council nominates two councillors who attend the office scrutinise and “sign off” invoices prior to payments being made. In exceptional circumstances, due to urgency or to avoid additional charges, payments are made in advance and notification given. Financial Regulation 7 covers electronic payments.**

- 2.2.10 **Petty cash** should be kept to a minimum and should not be used when a traceable payment method is available. Complete records of the receipts and payments should be maintained including VAT analysis, and regular reconciliation performed, and reported at each authority meeting.

**Petty cash is limited to £100. Council agreed periodic reporting, petty cash to 31.3.24 was reported to May 2024 Council Meeting; and 1.4.24-30.9.24 was reported to November 2024 Council meeting. Only 21 transactions have been undertaken from 1.4.24 – 24.2.25 therefore six monthly reporting is considered adequate, rather than monthly.**

2.2.11 Where a credit note or refund is issued to a customer or received from a supplier, the two amounts may be “netted off” to reduce the value of the original budget line (for example hall hire or equipment repairs). This ‘netting off’ only applies to accounts prepared using the income and expenditure method and not the receipts and payments method. The principle is, that in Receipts and Payments reporting, all transactions through Bank/Cash are reportable gross. Set off would only be appropriate where it occurs at the same time as original settlement, thereby only resulting in one Bank/Cash transaction for recording. Refunds received/paid after initial settlement always result in a second Bank/Cash transaction and thus should not be set off. Where a refund is received from a third party (for example as part of an insurance claim) the transactions are not linked and may not be “netted off”.

***Netting off does not happen, all transactions are processed, although they will be allocated to the relevant budget cost code budget line.***

2.2.12 Effective debt collection is an essential part of proper financial management. Authorities should ensure that invoices raised are paid promptly or that appropriate recovery action has been taken.

***No long term debts are outstanding. FR13 covers income and is reviewed by internal audit.***

2.2.13 Irrecoverable debts should be written off, after full consideration of the possibilities for, and the likely costs of, pursuing the debt. Uncollectable amounts, including bad debts, should only be written off with the approval of members, or under delegated authority, by the RFO. The approval should be shown in the accounting records

***No bad debts in 2024/25. FR13.3 covers process.***

### 2.3 Employment.

2.3.1 The remuneration payable to all employees needs to be approved in advance by the authority. In addition to having robust payroll arrangements which cover the accuracy and legitimacy of payments of salaries and wages, and associated liabilities, the authority needs to ensure that it has complied with its duties under employment legislation and has met its pension obligations.

***Remuneration payable to employees in 2024/25 reviewed by Personnel Committee in December 2023 prior to budget preparation and approval by Council. Back pay for the pay settlement approved by Council in November 2024. Payments of salaries and wages covered by Financial Regulations (FR11) and monitored by RFO and Internal Auditor. Employees have access to the Local Government Pensions Scheme and has met its obligations in relation to Pension Reform and Automatic Enrolment, renewed in February 2025, next due February 2028.***

2.3.2 Authorities are, by definition, employers. The clerk of any Local Council is always an employee if they are remunerated for the role. Authorities are required to be registered with HMRC.

***Clerk is an employee, Council is registered with HMRC.***

2.3.3 Authorities should pay particular attention to situations where contractors are engaged to carry out the authority’s services. Occasions may arise when contractors cease to be self-employed and become employees for tax purposes.

***No contractors engaged who should be employed.***

- 2.3.4 All employers are required by law to take out employers' liability insurance and decide the appropriate level of fidelity guarantee insurance. All cover should be risk-based and kept under constant review to make sure it adequately reflects changes in circumstances.

***Insurance effected with Zurich Municipal policy number YLL-272007-2033 including Employers' Liability with a limit of £10m; fidelity guarantee of £1m. Fidelity insurance should be kept under review to take account of balances which at their highest were £1,323,830.84 however CCLA account held majority balance and can only be transferred to nominated bank account; and limitations on bank weekly authorisation exist.***

- 2.3.5 Authorities should have regard to guidance on employment matters issued jointly by NALC and SLCC.

***A new Model Contract of Employment for Clerks was issued in 2024 which should be used in future employment. New employment policy template documents have been issued by NALC in 2024 which are to be reviewed for consideration by the Personnel Committee. The Clerk to the Council is a member of the SLCC with subscription paid by the Council.***

- 2.4 **VAT.** The authority needs to have robust arrangements in place for handling its responsibilities with regard to VAT.

- 2.4.1 This can be a complex area and authorities are advised to refer to guidance issued by HMRC.

***Both the Clerk to the Council/RFO and Deputy Clerk are familiar with VAT in the everyday operation of the Council; a sector specific book Town and Parish Councils VAT Guide by Richard Strevens published by PS Tax (SLCC specialist VAT Adviser) is available in the office. Any unusual activity would be researched prior to implementation.***

- 2.4.2 Those authorities which are VAT registered, submitting quarterly returns, are, from April 2022, included within the MTD regulations. It would be expected that all such authorities are using HMRC compliant software to prepare their returns.

***The MTD add on has been purchased for the finance software. The Deputy Clerk has submitted the quarterly VAT Returns in a timely manner and complied with Making Tax Digital. Processes checked by Internal Auditor.***

- 2.4.3 Authorities carrying out building projects or managing income generating properties need to ensure that they seek up to date advice about Opting to Tax and Partial Exemption each time they undertake a project.

***Any activity would be researched prior to implementation of projects.***

## 2.5 **Fixed Assets and Equipment.**

- 2.5.1 The authority's assets need to be secured, properly maintained and efficiently managed. Appropriate procedures need to be followed for any asset disposal and for the use of any resulting capital receipt.

***Asset Management Policy and Procedure in place to manage acquisitions and disposals this is due for review on 6<sup>th</sup> March 2025. Asset management software in use. Some items on the software are below the threshold in the policy, this is predominantly due to being community assets with £1 value or longer held items; these will be reviewed in annual review. Council approve asset registers annually. Processes checked by Internal Auditor.***

2.5.2 An asset register is the starting point for any system of financial control over tangible assets as it:

- facilitates the effective physical control over assets
- provides the information that enables the authority to make the most cost-effective use of its capital resources
- supports the AGAR entry for fixed assets by collecting the information on the cost or value of assets held
- forms a record of assets held for insurance purposes.

***Asset management software in use which links to the AGAR. Insurance reviewed annually. Council approve asset registers annually. Processes checked by Internal Auditor.***

2.5.2 The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.

***The below screenshot shows the possible information which can be held on the Asset Management Software, information is reviewed and updated upon acquisition/disposal or annually as required.***

The screenshot displays a software window titled "Asset [SMP Safe (Admin cupboard)]". The form is organized into several sections:

- Asset Information:** Code (ADM001), Description (SMP Safe (Admin cupboard)), Serial No, Notes, Ward/Village, Location (Admin), Group (Fixtures & Fittings), GPS Coordinates, and Supplier (LOCKWISE).
- Costs:** Original Cost (541.00), Current Value (541.00), Rev Gain/Deficit (0.00), Grant Funding (0.00), Last Valuation Date, and a Revalue... button.
- Insurance:** Value (1,000.00), Next Inspection, and Category (SWC Contents (a)).
- Acquisition/Disposal:** Acquisition Date (31/03/2000), Disposal Value, Disposal Date, and Disposal Comments.
- Replacement:** Cost (0.00) and Due.

Buttons for Save, Cancel, and Finish are located at the bottom right of the window.

2.5.3 Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.

***The Council's Asset Management Policy (5) states "Assets which cost more than £100, except when their useful life is less than 12 months, should be added to the Council's Asset Register". Most of the insurable assets have a policy excess of £250. No annual review has been undertaken, this requires attention.***

- 2.5.4 One item or group of similar items shall be regarded for inclusion in the fixed asset register.  
***Some items, such as office furniture, tables and chairs have been grouped, these will be reviewed to ensure consistency.***
- 2.5.5 Assets should be first recorded in the asset register at their actual purchase cost.  
***The majority of assets are registered at their original cost, where assets were transferred at nil cost or cost was unknown such as land held, this is recorded as a community asset with value of £1.***
- 2.5.6 Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.  
***Not applicable at this time.***
- 2.5.7 Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.  
***The Council's Asset Management Policy (5) covers disposal. Forms are completed by the relevant service manager; the software records disposals.***
- 2.5.8 Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one-pound (£1) value as a proxy for the zero cost.  
***Where assets were transferred at nil cost or cost was unknown such as land held, this is recorded as a community asset with value of £1.***
- 2.5.9 Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets'. Authorities should record community assets in the asset register in the same way as gifted assets.  
***No assets currently listed under this criteria.***
- 2.5.10 The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register  
***Asset Management Policy and Procedure in place to manage acquisitions and disposals this is due for review on 6<sup>th</sup> March 2025. A revised section has been added to 4 to cover valuation levels. Following adoption, a review will be carried out. A separate inventory may be kept of items below the asset register values.***
- 2.5.11 JPAG guidance states "the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced".  
***This approach is applied by the Council.***
- 2.5.12 Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.  
***Depreciation and other adjustments are not applied.***

2.5.13 The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.

***The value of assets is recorded in line 9 of the AGAR using the Council's asset software to fully explain changes in the register.***

2.6 **Loans and Long Term Liabilities.** Authorities need to ensure that any loan or similar commitment is only entered into after the authority is satisfied that it can be afforded and that relevant approvals have been obtained. Proper arrangements need to be in place to ensure that funds are available to make repayments of capital and any associated interest and other liabilities. Long-term loans will normally be associated with capital projects and these require borrowing approval before they can be arranged. For local councils, this is obtained by applying to the DMO through their county association

***Covered by Financial Regulation 12. No new loans taken out in 2024/25.***

2.7 **Review of effectiveness.** Regulation 6 of the Accounts and Audit Regulations 2015 requires the authority to conduct each financial year a review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its annual governance statement.

***The purpose of this report is to comply for 2024/25.***

### **3. Recommendation**

The Council is recommended to **CONSIDER** the matters covered in the report and **APPROVE** the effectiveness of the review of internal control for the 2024/25 financial year.



<b>HORDEN PARISH COUNCIL STRATEGIC RISK REGISTER</b>						
<b>February 2025</b>						
<b>GREEN AREA DENOTES APPETITE TO RISK</b>						
<b>IMPACT</b>	CRITICAL	1	4, 6	7	3	
	MAJOR		4, 6			
	MODERATE		5			
	MINOR			2		
	INSIGNIFICANT					
		REMOTE (< 11%)	UNLIKELY (11 – 30%)	POSSIBLE (31 – 60%)	PROBABLE (61 – 80%)	HIGHLY PROBABLE (> 80%)
<b>LIKELIHOOD OF RISK OCCURRING</b>						



Risk	Causes of Risk	Potential Impact	Existing controls	Impact Likelihood	Planned Control Improvements	Changes/comments since last update
1. Legal powers exceeded.	<ul style="list-style-type: none"> <li>Lack of knowledge of regulations and codes.</li> <li>Resolutions made outside of Council statutory provisions and powers.</li> <li>Illegal activity or payment.</li> </ul>	<ul style="list-style-type: none"> <li>Legal action or challenge.</li> <li>Reputational Damage.</li> <li>Financial Damage.</li> </ul>	<ul style="list-style-type: none"> <li>Members have copies of Standing Orders, Financial Regulations and Code of Conduct.</li> <li>Training is available to all Members, regular circulation.</li> <li>Council subscribe to, and utilise, advisory services.</li> <li>Annual review of Governing documents.</li> <li>Minutes record decisions in sufficient detail to ensure compliance.</li> <li>GPoC adopted – eligible to May 2025</li> </ul>	Critical Remote		ToRs/Scheme of Delegations reviewed May 2024.

**Agenda Item 14a**

Risk	Causes of Risk	Potential Impact	Existing controls	Impact Likelihood	Planned Control Improvements	Changes/comments since last update
2. To identify and regularly review council priorities.	<ul style="list-style-type: none"> <li>Lack of effective lines of communication with Council and residents.</li> </ul>	<ul style="list-style-type: none"> <li>Reputational Damage.</li> <li>Financial Loss.</li> </ul>	<ul style="list-style-type: none"> <li>Asset priorities identified</li> </ul>	Minor Possible	<ul style="list-style-type: none"> <li>Strategic Plan – staff and Members to contribute.</li> </ul>	<ul style="list-style-type: none"> <li>Council to determine priorities via Strategic Plan.</li> </ul>
3. Staff	<ul style="list-style-type: none"> <li>Loss of staff.</li> <li>Long-term staff absences.</li> </ul>	<ul style="list-style-type: none"> <li>Inability to meet statutory duties.</li> <li>Reputational damage.</li> <li>Financial Loss.</li> </ul>	<ul style="list-style-type: none"> <li>Employee Forum established September 2021.</li> <li>Appraisal/development process in place.</li> </ul>	Critical Probable	<ul style="list-style-type: none"> <li>HR policy review.</li> </ul>	<ul style="list-style-type: none"> <li>Staff training needs identified.</li> <li>One-to-ones with Line Manager.</li> </ul>
4. Council Records – Paper and Electronic	<ul style="list-style-type: none"> <li>Loss through theft, fire, flood or other damage</li> </ul>	<ul style="list-style-type: none"> <li>Inability to meet statutory duties.</li> <li>Legal challenge.</li> </ul>	<ul style="list-style-type: none"> <li>Minutes pre-2011 are scanned and stored at Archive Office.</li> <li>Document Retention Policy in place.</li> <li>Digitalisation of cemetery records in progress.</li> <li>Document safe now in Council Office.</li> <li>Documents backed up on MS Cloud.</li> </ul>	Major Unlikely	<ul style="list-style-type: none"> <li>Deeds and important documents to be scanned and stored digitally.</li> </ul>	
5. Freedom of Information, Data Protection.	<ul style="list-style-type: none"> <li>Non-compliance with Acts</li> </ul>	<ul style="list-style-type: none"> <li>Reputational risk.</li> <li>Legal challenge.</li> </ul>	<ul style="list-style-type: none"> <li>Registration with ICO.</li> <li>Publication Scheme in place.</li> <li>Members have Council email addresses.</li> <li>Rights of inspection adhered to.</li> </ul>	Moderate Unlikely	<ul style="list-style-type: none"> <li>Policy reviews ongoing</li> <li>Staff and Councillor training.</li> </ul>	<ul style="list-style-type: none"> <li>Policy reviews</li> </ul>

Agenda Item 14a

Risk	Causes of Risk	Potential Impact	Existing controls	Impact	Likelihood	Planned Control Improvements	Changes/comments since last update
6. Governance Arrangements	<ul style="list-style-type: none"> <li>Non-compliance with statutory requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Reputational risk.</li> <li>Legal challenge.</li> <li>Inability to meet statutory duties.</li> </ul>	<ul style="list-style-type: none"> <li>Governance Documents in place.</li> <li>Transparency Code followed.</li> <li>Publication Scheme in place.</li> <li>Code of Conduct – Members registers in place.</li> </ul>	Major	Unlikely	<ul style="list-style-type: none"> <li>Policies and procedures under review.</li> </ul>	Policies and procedures under review.
7. Risk Management	<ul style="list-style-type: none"> <li>Lack of knowledge of regulations and codes.</li> <li>Outdated/not fit-for purpose policies and procedures.</li> <li>Changes to legislation.</li> </ul>	<ul style="list-style-type: none"> <li>Legal action or challenge.</li> <li>Reputational Damage.</li> <li>Financial Damage.</li> </ul>	<ul style="list-style-type: none"> <li>Policies in place.</li> <li>Insurance policies in place.</li> <li>Public Liability limit of indemnity set at £15,000,000.</li> <li>Play equipment inspected daily/weekly with an annual inspection carried out by external contractor Play Safety (ROSPA).</li> </ul>	Critical	Possible	<ul style="list-style-type: none"> <li>Existing policies and procedures, including Health and Safety, being reviewed in</li> </ul>	Policies and procedures under review.

<b>HORDEN PARISH COUNCIL FINANCIAL NET RISK REGISTER</b>						
<b>February 2025 V.1</b>						
<b>GREEN AREA DENOTES APPETITE TO RISK</b>						
<b>IMPACT</b>	CRITICAL	<b>1</b>	<b>2</b>			<b>8</b>
	MAJOR	<b>14</b>				
	MODERATE	<b>12, 15</b>	<b>4, 13</b>		<b>3, 10, 11</b>	
	MINOR	<b>5</b>			<b>9</b>	
	INSIGNIFICANT	<b>6, 7</b>				
		REMOTE ( < 11%)	UNLIKELY (11 – 30%)	POSSIBLE (31 – 60%)	PROBABLE (61 – 80%)	HIGHLY PROBABLE (> 80%)
<b>LIKELIHOOD OF RISK OCCURRING</b>						

Low Risk

Medium Risk

High Risk

Risk	Causes of Risk	Potential Impact	Existing controls	Impact Likelihood	Planned Control Improvements	Changes/comments since last update
1. Insurance	<ul style="list-style-type: none"> <li>Inadequate Cover.</li> <li>Fidelity Guarantee.</li> <li>Public Liability.</li> <li>Personal Accident.</li> <li>Physical Assets.</li> <li>Cost.</li> <li>Compliance.</li> <li>Employers Liability.</li> </ul>	<ul style="list-style-type: none"> <li>Legal action or challenge.</li> <li>Reputational damage.</li> <li>Financial Strain.</li> <li>Reputational Damage.</li> </ul>	<ul style="list-style-type: none"> <li>An annual review is undertaken prior to the renewal of insurance policy to ensure adequate cover.</li> <li>Council review and approve schedule annually.</li> <li>Public Liability limit of indemnity set at £15,000,000.</li> <li>Play equipment and premises inspected daily/weekly with an annual inspection carried out by external contractor Play Safety.</li> </ul>	Critical Remote		Long term agreement with Zurich ends 17 June 2027.

**Agenda Item 14b**

Risk	Causes of Risk	Potential Impact	Existing controls	Impact	Likelihood	Planned Control Improvements	Changes/comments since last update
2. Precept	<ul style="list-style-type: none"> <li>• Lack of knowledge of budgetary process and council regulations.</li> <li>• Lack of commitment to budgetary process.</li> <li>• Inadequate operational budgets.</li> <li>• Budget overspends.</li> <li>• Inadequate internal control.</li> <li>• Inadequate reserves.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Loss.</li> <li>• Key services can no longer be delivered.</li> <li>• The Council do not have sufficient contingency for any unexpected or emergency expenditure.</li> <li>• The Council may need to make unnecessary borrowing.</li> </ul>	<ul style="list-style-type: none"> <li>• Appointment of RFO (Section 151, Local Government Act 1972)</li> <li>• Income and Expenditure monitored monthly.</li> <li>• Internal Audit controls.</li> <li>• Regular reserve balance monitoring.</li> <li>• Management of the General Reserve balance in accordance with Council Policy.</li> </ul>	Critical	Unlikely	<ul style="list-style-type: none"> <li>• Avoidance of overspends by adhering to agreed budget priorities and regular review</li> </ul>	Council agreed quarterly rather than monthly review of financials in February 2025.
3. Assets	<ul style="list-style-type: none"> <li>• Asset register not adequately managed.</li> <li>• Poor maintenance.</li> <li>• Security/vulnerability of buildings or equipment.</li> <li>• Misuse of assets.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Loss.</li> <li>• Personal injury.</li> <li>• Disruption to service delivery.</li> <li>• Service fails to maintain existing status under inspection regimes.</li> <li>• Asset registers are inaccurate.</li> <li>• Inadequate Insurance levels.</li> <li>• Qualified Audit.</li> </ul>	<ul style="list-style-type: none"> <li>• Asset Registers are updated upon acquisition and disposal of assets.</li> <li>• Asset Registers are reviewed and approved by Council annually.</li> <li>• Council has an approved Asset Management Policy &amp; Procedure for tangible assets.</li> <li>• CCTV.</li> <li>• Buildings secured with shutters and alarm systems.</li> <li>• Vehicle trackers.</li> <li>• Assets sign/in out forms in place.</li> <li>• Insurance reviews/updates.</li> </ul>	Moderate	Probable	<ul style="list-style-type: none"> <li>• Ensure adequate financial resources are prioritised for maintenance and repair of assets as part of the budget setting process.</li> <li>• recruitment of a Projects &amp; Facilities Officer outstanding</li> </ul>	

Risk	Causes of Risk	Potential Impact	Existing controls	Impact	Likelihood	Planned Control Improvements	Changes/comments since last update
4. Financial controls and Records.	<ul style="list-style-type: none"> <li>• Lack and knowledge of RFO and other staff.</li> <li>• Year-end accounts not prepared, inaccurate or not in accordance with the Accounts and Audit Regulations.</li> <li>• Inadequate reporting.</li> <li>• Charity funds not managed appropriately.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Loss.</li> <li>• Inability to meet statutory duties.</li> <li>• Late or non-submission of annual accounts.</li> <li>• Reputational Damage.</li> <li>• Intervention or sanctions by regulatory body.</li> <li>• Failure to complete VAT Return.</li> </ul>	<ul style="list-style-type: none"> <li>• Appointment of RFO (Section 151, Local Government Act 1972).</li> <li>• Financial Regulations in place.</li> <li>• Internal and External Audit.</li> </ul>	Moderate	Unlikely		
5. Banking Arrangements, including cash.	<ul style="list-style-type: none"> <li>• Inadequate internal processing.</li> <li>• Banking arrangements.</li> <li>• Loss through theft and dishonesty.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Loss.</li> <li>• Reputational Damage.</li> <li>• Qualified Audit.</li> <li>• Damage to relationships in the community.</li> </ul>	<ul style="list-style-type: none"> <li>• Split staff duties.</li> <li>• Income receipted and banked in accordance with Cash Handling Policy.</li> <li>• Bank reconciliation signed off by two Members.</li> <li>• Anti-Fraud and Corruption &amp; Whistleblowing Policy in place.</li> <li>• Fidelity Guarantee of £1,000,000.</li> <li>• Loan repayments are factored into budget.</li> <li>• Internal Audit checks.</li> <li>• Internet Banking access restricted.</li> <li>• Council opened a CCLA Pub Sector Deposit Fund Account.</li> </ul>	Minor	Remote		

Agenda Item 14b

Risk	Causes of Risk	Potential Impact	Existing controls	Impact Likelihood	Planned Control Improvements	Changes/comments since last update
6. Staff salaries and expenses and Members Participation and Travel Allowances.	<ul style="list-style-type: none"> <li>Lack of payroll knowledge.</li> <li>Payments made in error.</li> <li>Incorrect PAYE, NI and Pension Deductions.</li> <li>Non-compliance of Automatic Enrolment.</li> <li>Late payments to HMRC and fines issued.</li> </ul>	<ul style="list-style-type: none"> <li>Financial Loss.</li> <li>Inability to meet statutory duties.</li> <li>Qualified Audit.</li> </ul>	<ul style="list-style-type: none"> <li>Computerised payroll software calculates salaries, NI, Tax and Pension Contributions.</li> <li>Recovery of staff overpayments factored into contracts of employment.</li> <li>Wage increases via NJC pay scales.</li> <li>Approved Members Allowance Scheme.</li> <li>Members Participation/Officer allowances approved by Council.</li> <li>Internal Audit checks.</li> <li>Administration &amp; Finance Officer trained in payroll knowledge</li> <li>Members Scheme Allowance Policy reviewed.</li> </ul>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Insignificant Remote</p>		Full review of staffing structure by Personnel Committee
7. Grants – payable and receivable.	<ul style="list-style-type: none"> <li>Grants made outside of council statutory provisions.</li> <li>Funded projects run over budget.</li> </ul>	<ul style="list-style-type: none"> <li>Inability to meet statutory duties.</li> <li>Qualified Audit.</li> </ul>	<ul style="list-style-type: none"> <li>Donation requests are made in accordance with the donation policy and approved by council.</li> <li>An annual summary of discounted/free room use is circulated to Council and published.</li> <li>GPoC achieved</li> </ul>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Insignificant Remote</p>		

Agenda Item 14b

Risk	Causes of Risk	Potential Impact	Existing controls	Impact	Likelihood	Planned Control Improvements	Changes/comments since last update		
8. Loss of Local Council Tax Reduction Support.	<ul style="list-style-type: none"> <li>Reduction and loss of funds payable from Durham County Council.</li> </ul>	<ul style="list-style-type: none"> <li>Financial Loss.</li> <li>Reduction/loss of services.</li> <li>Staff redundancies.</li> </ul>	<ul style="list-style-type: none"> <li>The Council have increased their General Reserve Fund.</li> <li>Regular reserve balance monitoring to ensure the General Reserve balance threshold is observed.</li> <li>General and Earmarked Reserves will be reviewed on the conclusion of Year End, at which point Members will consider and approve any virement of funds.</li> </ul>	Critical	Highly Probable	<ul style="list-style-type: none"> <li>Avoidance of overspends by adhering to Strategic Plan priorities.</li> <li>Any additional priorities identified should include a resolution of how expenditure will be met.</li> </ul>	Durham County Council reducing benefit by 50% over 3 years beyond 2023/24.		
9. Inflation	<ul style="list-style-type: none"> <li>Unavoidable inflationary increases.</li> <li>Contractual increases.</li> <li>Unknown/Unplanned Expenditure.</li> </ul>	<ul style="list-style-type: none"> <li>Financial Loss.</li> <li>Unplanned Expenditure.</li> <li>Budget Impact.</li> <li>Precept Impact.</li> </ul>	<ul style="list-style-type: none"> <li>Inflation accounted for as part of the budget setting process.</li> </ul>			Minor	Probable	<ul style="list-style-type: none"> <li>Inflationary Increases are included in the budget forecast and taken into consideration during budget setting processes.</li> </ul>	
10. Fall in Demand for Services and Reduced Income.	<ul style="list-style-type: none"> <li>Budget constraints impact the quality of services on offer.</li> <li>Changes to approved fees and charges, the income of which was factored into the budget.</li> </ul>	<ul style="list-style-type: none"> <li>Financial Loss.</li> </ul>	<ul style="list-style-type: none"> <li>Council has approved fees and charges, which are reviewed annually.</li> </ul>			Moderate	Probable	<ul style="list-style-type: none"> <li>Making use of any available funding to improve assets/facilities.</li> <li>Review of subsidised service levels annually.</li> </ul>	



Agenda Item 14b

Risk	Causes of Risk	Potential Impact	Existing controls	Impact	Likelihood	Planned Control Improvements	Changes/comments since last update
11. National Living Wage, NJC Pay Increases and Grading Restructure.	<ul style="list-style-type: none"> <li>Pay and on-costs associated with pay increases.</li> </ul>	<ul style="list-style-type: none"> <li>Financial Loss.</li> <li>Precept Impact.</li> <li>Staff Redundancies.</li> </ul>	<ul style="list-style-type: none"> <li>Council increased General Reserve Fund.</li> </ul>	Moderate	Probable		NJC pay increases November 2024 approved.
12. Fraud, theft and dishonesty.	<ul style="list-style-type: none"> <li>Inadequate internal processing.</li> <li>Banking arrangements.</li> <li>Loss through theft and dishonesty.</li> </ul>	<ul style="list-style-type: none"> <li>Financial Loss.</li> <li>Reputational Damage.</li> <li>Qualified Audit.</li> <li>Damage to relationships in the community.</li> </ul>	<ul style="list-style-type: none"> <li>Split staff duties.</li> <li>Income receipted and banked in accordance with Cash Handling Policy.</li> <li>Bank reconciliation signed off by two Members.</li> <li>Anti-Fraud and Corruption &amp; Whistleblowing Policy in place.</li> <li>Fidelity Guarantee of £1,000,000.</li> <li>Loan repayments are factored into budget.</li> <li>Internal Audit checks.</li> <li>Internet Banking access restricted.</li> </ul>	Moderate	Remote	Review Fidelity Cover	

Agenda Item 14b

Risk	Causes of Risk	Potential Impact	Existing controls	Impact Likelihood	Planned Control Improvements	Changes/comments since last update
13. Contracts Management.	<ul style="list-style-type: none"> <li>• Procurement arrangements not followed.</li> <li>• The Public Contracts Regulations 2015 not followed.</li> <li>• Tender process not followed.</li> <li>• Bribery.</li> <li>• Lack of adequate insurance from contractor.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Loss.</li> <li>• Reputational Damage.</li> <li>• Qualified Audit.</li> <li>• Damage to relationships in the community.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Regulations in place.</li> <li>• Internal and External Audit.</li> <li>• Professional and technical assistance acquired where necessary.</li> <li>• Tender opening registers.</li> <li>• Minutes record details in sufficient detail.</li> <li>• Insurance details of contractor checked.</li> <li>• WiP cover where necessary.</li> </ul>	Moderate Unlikely		New FR's adopted November 2024
14. Borrowing	<ul style="list-style-type: none"> <li>• Unnecessary borrowing.</li> <li>• Inability to finance repayments.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Loss.</li> <li>• Reputational Damage.</li> <li>• Qualified Audit.</li> <li>• Damage to relationships in the community.</li> </ul>	<ul style="list-style-type: none"> <li>• Council approval is required for an application for borrowing.</li> <li>• Community consultation required as part of application process.</li> <li>• Loan repayments are factored in the budget.</li> <li>• Interest rates are fixed.</li> </ul>	Major Remote		
15. VAT	<ul style="list-style-type: none"> <li>• Lack and knowledge of RFO and other staff.</li> <li>• Delays with accounts input.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Loss.</li> <li>• Intervention or sanctions by HMRC.</li> <li>• Failure to complete VAT Return.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Regulations in place.</li> <li>• Internal and External Audit.</li> <li>• MTD to submit VAT Return.</li> <li>• Computerised accounts software prompts.</li> </ul>	Moderate Unlikely		



# HORDEN PARISH COUNCIL

## Asset Management Policy and Procedure

Approved by Council:

HPC 20/21/099, 4<sup>th</sup> March 2021

Policy Review Date:

~~March 2024~~

March 2027

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## 1.0 Introduction

The Asset Management Policy provides a framework to guide the strategic management of the Council's tangible assets. This Policy **DOES NOT** apply to land and property owned by the Council.

The objective is to manage related risks and costs over the entire life span of the asset. Asset management will be carried out based on this policy document, which establishes systems and controls. This policy must be observed in conjunction with the Council's Standing Orders and Financial Regulations.

Asset management will be integrated with financial and budgetary planning to inform decision making to achieve value for money usage of all assets. This policy also establishes accountability and responsibility for asset condition, use and performance.

## 2.0 Usage and Protection of Assets

- 2.1 Council assets should not be used by employees or Councillors to pursue their own personal business.
- 2.2 Council assets should not be misused or maliciously damaged by staff or Councillors.
- 2.3 Moveable assets like laptops etc. in the possession of staff and Councillors outside Council premises should only be used to carry out Council business in accordance with this policy.
- 2.4 As far as is reasonably practicable, employees and Councillors will have full responsibility for the care, security and proper use of assets in their personal possession.

## 3.0 Asset Management Responsibility

Where an asset falls under the 'Administration' category the Deputy Clerk/~~Rfe~~ has the overall responsibility for asset management.

Where an asset falls under the 'Social Welfare Centre' category the ~~Operations-SWC~~ and Events Manager has the overall responsibility for asset management.

Where an asset falls under the 'Parks, Cemetery, Street Furniture and Green Spaces' category the ~~Parks and Cemetery~~Outdoor Team Manager has the overall responsibility for asset management.

'Overall Responsibility' is defined below:

- Ensure all assets are purchased in accordance with the Council's Financial Regulations and Budget/Strategic Plan priorities.
- Acquisition and disposal of assets are done so in accordance with this policy.
- Implement maintenance and replacement programmes in accordance with the annual budget setting process.
- Carry out an annual audit of assets under your category.

## 4.0 Asset Register

In accordance with “proper practices” as contained in the JPAG Practitioners’ Guide the Council may set any reasonable approach for asset valuation which should be set out in this policy. Currently, section 5 below requires recording of assets valued above £100. Due to excess on insurance, it is recommended that assets of a value lower than £250 are not added to insurance cover.

The RFO Deputy Clerk updates the asset register database on receipt of Asset Acquisition/Disposal forms submitted by relevant Managers.

Service Area Managers are required to audit their assets as and when requested by the RFO Deputy Clerk, however this should be completed at least once each financial year.

## 5.0 Acquisitions and Disposals

Acquisition and disposal of assets will adhere to Clause 14-16 of the Council’s Financial Regulations, and the following internal procedures and protocols shall also apply to asset purchase management activities.

- Assets which cost more than £100, except when their useful life is less than 12 months, should be added to the Council’s Asset Register.
- Prior to deployment, Managers shall enter the information onto an Acquisition form (Appendix 1) which should be passed immediately to the RFO Deputy Clerk for entry onto the Asset Register.

Assets disposal should be carried out with appropriate authorisation which is dependent on the asset value. Disposal of assets with inherent value should aim at ensuring value for money for the Council and obtaining a sale with an anticipated current value wherever possible.

- High value assets that are no longer required by should be disposed of by first determining an appropriate market valuation.
- Appropriate authorisation to dispose of assets applies; The RFO Deputy Clerk authorises disposals of assets up to the market valuation of £1,000, valuation above £1,000 requires the approval of the Council in accordance with Financial Regulations.
- Appropriate authorisation does not apply where an asset is certified by a competent assessor to be unusable and no longer functional, not fit for purpose, beyond repair or use will breach regulatory compliance. A report by the relevant Manager should be prepared for Council consideration following such assets immediate disposal to avoid maintenance and hazard problems that their continuous use will bring.

In determining if an asset is appropriate for disposal, appropriate due diligence is required as follows:

- Justification for disposal.
- Method of disposal.
- Sale Proceeds where cash is involved should follow the Cash Handling Policy and Procedure.
- Where the sale involves trade-in for new equipment, this must be reported on the disposal form.

Lost, stolen and destroyed assets must be reported on the disposal form following investigation and where necessary reported to the Council. The disposal form should be passed to the [RFO Deputy Clerk](#) for updating the Asset Register and for insurance claims where appropriate.

## **6.0 Audits and Valuations**

Asset management processes and procedures will be reviewed annually, which will ensure all assets will have been audited by the end of the financial year. Audits, which will be carried out by the relevant Manager with overall responsibility of the asset, will account for all risks associated with the asset, defects identification, repairs and maintenance requirements and inventory audits.

A five-year condition survey with a planned maintenance programme will be the basis for budgeting planned maintenance works on certain asset categories. This process will be carried out between the months of September/October annually and passed to the [RFO Deputy Clerk](#) for planning and prioritising major maintenance works for future budget setting.

## **7.0 Insurance**

The Council insures all its assets and contents to protect all insurable risks. In the event of material damage and a potential claim, the relevant Service Area Manager must complete the relevant section on the Damage/Incident Report Form (Appendix 3) and submit this to the Council Office as soon as practicable.

Insurance claims will cover the cost of repair or replacement of the asset minus the excess paid by the Council or third party, if a third party can be held accountable for the damage.

A due-process to justify value for money when making an insurance claim will be carried out by the [RFO Deputy Clerk](#) prior to submission.

### ASSET ACQUISITION FORM

To be completed by relevant Manager and passed to the Deputy Clerk/~~RFO~~ as soon as possible

Item Description / Name \_\_\_\_\_

Group i.e. tools, IT equipment etc. \_\_\_\_\_

Supplier \_\_\_\_\_

Item Location \_\_\_\_\_

Item Condition \_\_\_\_\_

Item Value \_\_\_\_\_

Expected Life Span of Asset \_\_\_\_\_

Reason for purchase

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date Acquired \_\_\_\_\_

Person purchasing item \_\_\_\_\_

Name \_\_\_\_\_ Sign \_\_\_\_\_ Date \_\_\_\_\_

---

**Office use**

Added to Asset Register YES/NO

Asset code:

Added to Insurance schedule YES/NO



By \_\_\_\_\_

Date \_\_\_\_\_

**Appendix 2**

## ASSET DISPOSAL FORM

To be completed by relevant Manager and passed to the Deputy Clerk/~~RFO~~ as soon as possible

Item Description / Name \_\_\_\_\_

Item Location \_\_\_\_\_

Item Condition \_\_\_\_\_

Disposal Value \_\_\_\_\_

Disposal Reason

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Disposal Date \_\_\_\_\_

Person Disposing Item \_\_\_\_\_ Sign \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_

Authorised Manager \_\_\_\_\_ Sign \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_

---

### Disposal Office use

Removed From Asset Register      YES/NO

Removed from Insurance schedule      YES/NO

By \_\_\_\_\_

Date \_\_\_\_\_

# HORDEN PARISH COUNCIL

## ANTI FRAUD AND CORRUPTION POLICY

March 2025

Policy Version v.23

## 1. Purpose and Scope

1.1 Horden Parish Council has assets, interests and annual transactions running into hundreds of thousands of pounds per annum. In administering its responsibilities, the Council will operate financial control systems which mitigate against fraud and corruption, whether it is attempted from outside or inside the Council.

1.2 In carrying out its functions and responsibilities the Council will promote a culture of honesty, openness and fairness and requires its elected members and employees at all levels to conduct themselves in accordance with the Nolan Principles contained in the Code of Conduct and set out in Appendix 1 of this policy.

1.23 The Council will not tolerate fraud and corruption in the administration of its responsibilities or undertaking of its affairs and will deal equally with offenders whether from inside or outside the Council.

1.4 Fraud and corruption are defined as follows:-

- *Fraud is the intentional distortion of financial statements, accounts or other records by persons internal or external to the authority which is carried out to conceal the misappropriation of assets or otherwise for gain or to mislead or misrepresent.*
- *Corruption is the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person to act against the interests of an organisation.*
- *or the deliberate failure to disclose an interest in order to obtain a financial or other pecuniary gain for oneself or another.*

1.35 Consequently the Council recognises and accepts the need for an Anti-Fraud and Corruption Policy, the intent of which is designed to:

- Encourage prevention
- Promote detection
- Identify a clear pathway for investigation-

1.5-6 This policy identifies a series of measures designed to frustrate any attempted fraudulent or corrupt acts and the steps to be taken if such action occurs.

## ~~2. General Principles~~

~~2.1~~ ~~The general principles of this policy are set out in **Appendix 1.**~~

## 3.2. Culture

3.2.1 The Council ~~promotes~~ has a culture of honesty, openness and fairness which supports its opposition to fraud and corruption. The prevention and detection of

fraud and corruption and the protection of the public purse are the responsibility of everyone. Elected members and employees play an important role in creating and maintaining this culture. All are ~~positively encouraged~~required to raise concerns regarding fraud and corruption in the knowledge that such concerns will wherever possible be treated in confidence, properly investigated and fairly dealt with.

- 32.2 The Council will ensure that any allegations received will be taken seriously and investigated in an appropriate manner. Those who defraud the Council or who are corrupt or who instigate financial malpractice will be dealt with swiftly and firmly and where required, the police will be informed at the earliest opportunity. There is however a need to ensure that any investigation process is not misused and, therefore, any abuse may, where appropriate, be dealt with as a disciplinary matter, including any unfounded malicious allegations. It is likely that any disciplinary matters will be viewed as gross misconduct.
- 32.3 Where fraud and corruption has occurred due to a breakdown in systems or procedures, arrangements will be made to ensure that the appropriate improvements in systems of control are implemented to prevent any re-occurrence.

#### 4.3. Prevention

##### 43.1 Role of Elected Members

As elected representatives all Members of the Council have a duty on behalf of their electorate to protect the Council from all forms of fraud and corruption. This is reflected through the adoption of this Policy and compliance with the Code of Conduct for elected Members, the Councils Standing Orders and Financial ~~and Contract~~ Regulations and other relevant legislation.

~~When they take office elected~~ Members are required to sign to the effect that they have read and understood operate within the constraints of the adopted the Code of Conduct; Chapter 7 of the Localism Act 2011 and The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 (S.I. 2012/1464). ~~The Code requires elected Members, inter alia, to declare and register interests and to register receipt of gifts and hospitality.~~ In addition elected members may be given the opportunity to attend periodic update sessions on matters of conduct and standards provided by Durham County Council's Monitoring Officer.

##### 43.2 Managers/Supervisors

Managers/supervisors are responsible for the communication and implementation of this Policy in their respective work areas. They are also responsible for ensuring that ~~their~~ employees are aware of the Council's Financial Regulations and Standing Orders and that the relevant requirements of each are being met in the day to day conduct of Council business.

Managers/supervisors are expected to strive to create an environment in which employees feel able to approach them with any concerns they may have regarding suspected irregularities. All such concerns must be communicated by ~~Managers~~ to the Clerk.

~~Special Documented~~ arrangements ~~will~~ apply where employees are responsible for cash handling or are responsible for financial systems and systems that generate payments. Checks are carried out on a regular basis to ensure that proper procedures are being followed.

The Council recognises that a key preventative measure in dealing with fraud and corruption is ensuring that effective steps are taken at the recruitment stage to establish, as far as possible, the honesty and integrity of potential employees ~~whether~~ for ~~permanent, temporary or casual~~ all posts. The Council has a recruitment procedure which contains appropriate safeguards on matters such as written references and verification of qualifications held.

#### 43.3 **Employees**

The work of employees is governed by the Council's Standing Orders and Financial Regulations and other relevant policies i.e. Health and Safety etc.

In addition to the above employees are responsible for ensuring that they follow the instructions given to them by their manager/supervisor particularly with regard to the safekeeping of the Council's assets.

Employees are required to disclose any financial interests in contracts relating to the business of Horden Parish Council in accordance with legislation. Employees must not accept any fees or rewards from anyone associated with the Council. Any gifts received must be notified to the Clerk to the Council who will maintain a list of such gifts.

Employees are expected to be aware of the possibility that fraud, corruption and theft may occur in the workplace and consequently must feel able to share their concerns with management. Concerns must be raised in the first instance directly with their line manager.

New employees will be required to disclose any criminal convictions as part of the recruitment process. Existing employees should also declare any convictions whilst employed by the Council immediately to the Clerk to the Council.

#### 4.4 **Conflicts of Interest**

~~Elected Members and employees must ensure that they avoid situations where there is a potential for a conflict of interest. Effective role separation will ensure that decisions made are seen to be based on impartial advice and therefore avoid questions regarding improper disclosure of confidential information. The Council has produced a Protocol on Member/Officers Relations which provides advice on this and related issues.~~

**43.54 Role of Internal Audit**

The ~~Clerk-Council~~ is responsible for ensuring that there is an adequate and effective system of internal audit of the Council's accounting, financial and other systems in accordance with the provisions of the relevant and current Accounts and Audit Regulations. Internal audit plays a significant preventative role in ensuring that the relevant systems deter fraud and corruption and will work with ~~management-officers~~ to identify the procedural changes necessary to prevent the Council from exposure to losses. ~~Internal audit will also investigate cases of suspected irregularity or fraud.~~

**43.6 Role of External Audit**

The external auditor has a responsibility to review ~~any concerns or complaints raised regarding~~ the Council's arrangements ~~for preventing and detecting fraud and irregularities and arrangements designed to limit the opportunity for corrupt practices. This responsibility is satisfied by undertaking a number of specific reviews and tests of the adequacy of the relevant financial systems and other arrangements for the prevention and detection of fraud. The outcome of these reviews and tests are reported each year in the Annual Audit Letter which is presented to elected Members by the external auditor.~~

**4 Internal Control Systems:**

4.1 The Council has Standing Orders and Regulations in place that set standards for employees when dealing with Council affairs.

4.2 The RFO has a statutory responsibility to ensure the proper arrangement of the Council's financial affairs, and has developed financial systems and accounting instructions, which underpin financial regulations and outline the system, procedures and responsibilities of employees in relation to the Council's financial activity.

4.3 The Council has developed financial systems and procedures which incorporate efficient and effective internal controls. This includes adequate separation of duties to ensure that, as far as possible, financial impropriety is prevented. The RFO will ensure that such controls, including those in a computerised environment, are properly maintained and effective, including documentation and review of the controls.

4.4 The Internal Auditor independently monitors the existence, appropriateness and effectiveness of these internal controls and makes reports to Council.

**5. Deterrence**

5.1 Fraud, corruption and theft are considered to be serious offences against the Council and employees will face a disciplinary investigation if there is an allegation that they have been involved in any of these activities. Where necessary, disciplinary action will be taken in addition to, or instead of, criminal

proceedings depending on the circumstances of each individual case in a consistent manner.

- 5.2 Similarly any elected Member will face appropriate action being reported for a breach of the Code of Conduct under this policy if it is shown that they have been involved in fraud, corruption or theft against the Council or have otherwise acted illegally.
- 5.3 The Council will not seek to cover up cases of fraud and corruption but conversely will try to ensure that the results of any action taken, including prosecutions, are notified to the media.
- 5.4 In all proven cases where financial loss has occurred and it is in the public's interest to do so the Council will seek to recover such loss and will give consideration to publicising the fact.
- 5.5 All anti-fraud and corruption activities, including the adoption of this policy, will be publicised to make employees and the public aware of the Council's commitment to taking appropriate action on fraud and corruption when it occurs.

## **6 Detection and Investigation**

- 6.1 Systems of internal control have been established together with Financial Regulations and Standing Orders to deter fraud and corruption. These are complemented by the work undertaken by Internal Audit in the review of systems and financial controls.
- 6.2 In addition it is often the vigilance of employees and members of the public that aids detection. Employees are to be encouraged to raise their concerns without the fear of recrimination.
- 6.3 Frauds are, in some cases, discovered by chance or 'tip-off' and arrangements are in place to enable such information to be properly dealt with.
- 6.4 All suspected irregularities should be reported directly, or via an intermediary, to the Clerk. This is essential to ensure the consistent treatment of information regarding fraud and corruption and will facilitate a proper and thorough investigation.
- 6.5 The Clerk is responsible for implementing the investigation of any allegation of fraud or corruption and will do so through clearly defined procedures. Where appropriate the Clerk will appoint an independent investigator and will inform the Police at the appropriate and earliest possible stage of the investigation.

The Clerk will also:

- Deal promptly with the matter
- Record all evidence received



- Ensure that evidence is sound and adequately supported
- Ensure security of all evidence collected
- Contact Internal and External Auditors
- Implement Council disciplinary procedures, where appropriate to any employee found to be guilty of improper behaviour. Investigations will normally be conducted by the Council's internal audit and reported to

The Clerk ~~who~~ will determine whether or not referral to the Police is appropriate.

The outcome of all investigations where loss has been suffered will be reported to the Council's internal and external auditor.

- 6.6 Following the completion of an investigation, the circumstances will be assessed to determine the need for procedural and system changes to ensure that future risks are eliminated.
- 6.7 ~~Where necessary, following the investigation, the Council's disciplinary procedures will be applied to any employee found to be guilty of improper behaviour.~~

## 7 Awareness and Training

- 7.1 The Council recognises that the sustained success of this policy and its general credibility will depend upon the effectiveness of its training programmes and awareness on the part of elected members and employees throughout the organisation.
- 7.2 Employees will be made aware of their responsibilities and the procedures to be followed for the safekeeping of Council's assets and will be advised that failure to adhere to the specified procedures may lead to disciplinary action being taken.

## 8 Conclusion

- 8.1 The Council has in place a network of systems and procedures to assist in the prevention and detection of fraud and corruption. The Council is determined to ensure that these arrangements will keep pace with future developments in prevention and detection techniques regarding fraudulent or corrupt activity that may affect its operations.
- 8.2 The Clerk has day to day responsibility for the successful operation of the relevant systems supported by internal and external audit and will ensure that this policy is reviewed annually in order to be satisfied that the Councils exposure to potential fraud and corruption is minimised.

## Appendix 1

### THE NOLAN PRINCIPLES

#### **1.1 Selflessness**

Holders of public office should act solely in terms of the public interest.

#### **1.2 Integrity**

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

#### **1.3 Objectivity**

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

#### **1.4 Accountability**

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

#### **1.5 Openness**

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

#### **1.6 Honesty**

Holders of public office should be truthful.

#### **1.7 Leadership**

Holders of public office should exhibit these principles in their own behaviour and treat others with respect. They should actively promote and robustly support the principles and challenge poor behaviour wherever it occurs.

**HORDEN PARISH COUNCIL  
PLANNING APPLICATIONS  
DELEGATION POLICY**

1. The Council receives notification of planning applications on a weekly basis from Durham County Council.
2. Planning applications relevant to Horden will be circulated to all councillors. Any councillor wishing to have a household alteration application placed on a Council agenda for consideration should notify the Clerk to the Council within seven calendar days
3. After seven calendar days, the Clerk to the Council shall have delegated authority where applications are for household alterations, for example extensions or conservatories, to make a response of no objection unless a councillor has requested the application be placed on a Council agenda.
4. Planning applications for new or replacement buildings or larger developments shall be the only applications placed on the Council agenda as a matter of course.

**Policy adopted: 1<sup>st</sup> September 2022**

**Review: 2024**

## HORDEN PARISH COUNCIL DEBIT CARD POLICY AND PROCEDURE

### 1. INTRODUCTION:

- 1.1 ~~In view of the increase of internet purchasing due to the potential savings that online purchasing may offer and the requirements of maintaining operations~~ Council debit cards will be issued to the ~~RFO and~~ Clerk to the Council and Deputy Clerk for use in accordance with this policy and the Council's Financial Regulations.

### 2. POLICY STATEMENT:

- 2.1 Any Debit Card issued for use will be specifically restricted to the Clerk and the ~~RFO Deputy Clerk~~ and a single transaction maximum value of £500 unless authorised by Council ~~or a relevant Committee in writing~~ before any order is placed, except in an urgent case where the Clerk should consult the Chair or Vice Chair of the Council giving a reason for urgency<sup>i</sup>.
- 2.2 The ~~RFO Clerk or Deputy Clerk~~ may provide petty cash of up to £100 to Officers for the purpose of defraying operational and other expenses<sup>ii</sup>. Cash may be withdrawn from an ATM for this purpose.
- 2.3 Each employee issued with a debit card is solely responsible for its safe keeping and usage and for ensuring that the card is not used by others. PIN numbers will only be issued to the card holder and must be kept confidential, as must the card security (CSC/CVN) number.
- 2.4 Lost or stolen cards must be reported to the issuing bank immediately upon discovery that the card is missing. With no exceptions the Responsible Financial Officer (RFO) ~~or Clerk~~ must also be informed immediately and the loss reported to Council at the earliest opportunity.
- 2.5 In the event of any employee's termination of employment, the employee must return any issued debit card to the Responsible Financial Officer (RFO) ~~or Clerk~~ and the card will be destroyed. The issuing bank must be advised to cancel the debit card to prevent any unauthorised usage.
- 2.6 Debit card PIN numbers shall be held securely in a sealed envelope in the Council safe for emergency use only and shall only be opened in the presence of the Clerk or ~~RFO Deputy Clerk~~ and one Member.

### 3. PROCEDURE FOR USE:

- 3.1 A debit card issued to an employee shall be used for business purposes only. It shall not be used for any non-business transactions nor for any personal purchases.

- 3.2** Every debit card transaction and cash withdrawal must be recorded by the cardholder on to a debit card transaction spreadsheet. Receipts must be submitted with the spreadsheet to the RFO.
- 3.3** Cash withdrawals are only permitted with prior approval from an alternative card holder on the prescribed authorisation form and cannot exceed the financial limit of £500. Petty cash withdrawals are limited to ~~£400~~£100.
- 3.4** The debit card transactions will be entered via the Council's accounting system. The Administration and Finance Officer shall reconcile the transaction spreadsheet and receipts monthly with the bank statements. In the event of any discrepancy, the Administration and Finance Officer will notify the Chairman of the Council and an investigation initiated.
- 3.5** All transactions shall be reported to Council.
- 3.6** The cardholder is responsible for obtaining and submitting receipts for all transactions. Failure to produce transaction receipts may result in the cardholder being held liable for the sum of the said transactions.
- 3.67** If the cardholder misuses the debit card or fraudulently uses the card, the bank, Council's insurer and Police will be informed immediately.

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<sup>i</sup> Horden Parish Council Financial Regulation ~~6.169.1~~.

<sup>ii</sup> Horden Parish Council Financial Regulation ~~6.1810~~.

**V.1-2 – August 2022February 2025**

**-Approved: HPC22/23/119**

**HORDEN PARISH COUNCIL**

**Business Waste**

**1. Background**

1.1 From the 31<sup>st</sup> March 2025 all workplaces in England must follow new recycling legislation. This means everyone in the Social Welfare Centre will need to do their part in reducing waste.

**2. How to comply with the workplace new recycling legislation**

- 2.1 Social Welfare Staff, Licensees and users will all need to comply with these new rules. All individuals will need to separate dry recycling and food waste.
- 2.2 All bins will be removed and replaced with recycling bin stations. Food waste will need to be placed in bins in both kitchen areas.
- 2.3 All recycling must be cleaned and dried before going in the bin to prevent contamination.

**3. What this means for us**

- 3.1 More materials will be reused instead of going to landfill. Bins for collecting paper/card/tins/plastic etc a separate bin for non-recyclable general waste and a bin for food waste.
- 3.2 These rules are not optional they are a Legal Compliance and everyone must take part.
- 3.3 From April 2025 the general public and other parties will be able to report workplaces that do not comply with these rules to the Environment Agency.

**4. Cost**

4.1 The cost for providing these services from our current provider, Durham County Council have been published and are as follows:

Glass – 40L Fortnightly collection	0.00
Glass – 240L Fortnightly collection	170.30
General Waste – 1100L Weekly	944.84
Dry Mixed Recycling – 1100L – Weekly	391.04
Food waste – 23L Weekly	206.00
Food waste – 23L Fortnightly	103.00
Food waste – 180L Weekly	245.00
Food waste – 180L Fortnightly	122.50

**5. Recommendation**

- 5.1 Council is recommended to agree that all individual bins are removed to encourage efficient recycling.
- 5.2 Council to agree that all Licensees and users of the Social Welfare Centre are to be responsible for their own staff/groups to ensure all rubbish goes into the correct bins and adhere to the new Law to prevent Horden Parish Council receiving a fine.

**Angela Lee**  
**SWC and Events Manager**  
**March 2025**

Guidance

# Simpler recycling: workplace recycling in England

Guidance from 31 March 2025 (or 31 March 2027 for micro-firms) for waste collectors and workplaces on separating dry recyclables, food waste and black bin waste.

---

From: [Department for Environment, Food & Rural Affairs](#)  
[\(/government/organisations/department-for-environment-food-rural-affairs\)](#)

Published 29 November 2024

**Applies to England**

## Contents

- Workplaces that must follow these rules
- Separating recyclable waste
- Finding a waste collector
- Micro-firm exemption until 31 March 2027
- Legal requirement for workplaces
- Legal requirement for waste collectors
- Support for workplaces and waste collectors
- Report non-compliance

From 31 March 2025 (or 31 March 2027 for micro-firms), all workplaces (businesses and non-domestic premises) in England have a legal duty to present the following wastes separated in accordance with the arrangements with their waste collector:

- dry recyclable materials - plastic, metal, glass, paper and card (more information on separating recyclable material is in the 'Separating recyclable waste' section)
- food waste
- black bin waste (residual waste)

Workplaces that generate garden waste have a legal duty to manage it in accordance with the waste hierarchy and arrange for it to be recycled or composted if it delivers the best environmental outcome.

Workplaces can decide on the size of containers and frequency of collections based on the volume of waste they produce. You do not need to provide bins for your customers, however, if you provide bins, you will need to separate dry recyclable waste, food waste and black bin waste.

## **Workplaces that must follow these rules**

Any business or workplace premises that generates waste that is similar in nature and composition to household waste must follow these rules across their operations (including for example, staff kitchens). This includes all relevant non-domestic premises, such as:

- offices
- retail and wholesale
- transport and storage
- hospitality, such as cafes, restaurants, and hotels
- places of education, such as schools, colleges, and universities
- healthcare places, such as GP surgeries and hospitals
- care homes
- charities and those registered as charities
- places of worship
- penal institutes
- charity shops selling donated goods that came from a domestic property
- residential hostels that provide accommodation to people with no other permanent address or who are unable to live at their permanent address only
- premises used only or mainly for public meetings



This is not a complete list and there are others. If you are unsure if the rules apply to your business, you can [check the legislation \(https://www.legislation.gov.uk/ukpga/1990/43/contents\)](https://www.legislation.gov.uk/ukpga/1990/43/contents).

## Separating recyclable waste

You need to [separate paper and card \(https://www.gov.uk/guidance/separate-collection-of-waste-paper-plastic-metal-and-glass\)](https://www.gov.uk/guidance/separate-collection-of-waste-paper-plastic-metal-and-glass) from other dry recyclables (plastic, metal and glass), unless your waste collector collects them together. Waste collectors may also choose to collect other dry recyclable materials separately, like glass. You should discuss how your dry recyclable waste will be collected with your chosen waste collector.

You must always separate dry recyclable waste, food waste and black bin waste from each other.

Dry recyclable waste is:

- glass - such as drinks bottles and rinsed empty food jars
- metal - such as drinks cans and rinsed empty food tins, empty aerosols, aluminium foil, aluminium food trays and tubes
- plastic - such as rinsed empty food containers and bottles
- paper and cardboard - such as old newspapers, envelopes, delivery boxes and packaging

Food waste is:

- food leftovers
- waste generated by preparing food (of any volume, including if the workplace does not serve food or have a canteen)

Black bin waste or residual waste is:

- absorbent hygiene products such as nappies
- highly contaminated materials like food packaging that cannot be washed

## Finding a waste collector

You should discuss the requirements with your waste collector and arrange separate dry recycling, food waste and black bin waste collection. The waste collector can be a private waste collector or your local authority may also provide services. If your current waste collector does not offer the full range of

collection services, you will need to arrange these services from other providers.

You must make sure that the company is [registered on the Public Register of Waste Carriers, Brokers and Dealers](https://environment.data.gov.uk/public-register/view/search-waste-carriers-brokers%22%20/o%20%22https://environment.data.gov.uk/public-register/view/search-waste-carriers-brokers%22%20/t%20%22_blank) ([https://environment.data.gov.uk/public-register/view/search-waste-carriers-brokers%22%20/o%20%22https://environment.data.gov.uk/public-register/view/search-waste-carriers-brokers%22%20/t%20%22\\_blank](https://environment.data.gov.uk/public-register/view/search-waste-carriers-brokers%22%20/o%20%22https://environment.data.gov.uk/public-register/view/search-waste-carriers-brokers%22%20/t%20%22_blank)).

## **Micro-firm exemption until 31 March 2027**

Micro-firms need to comply by 31 March 2027.

Micro-firms are workplaces with less than 10 full-time employees in total. This relates to the total number of full time or full-time equivalent employees in a business, rather than in a certain business location. For example, if a business has 3 locations with 5 employees in each location, they have a total of 15 employees. For counting part-time employees, add a fraction based on their pro-rated hours.

Volunteers are not included in determining the Full Time Equivalent (FTE) employee count for a business or non-domestic premise. This includes organisations that have volunteers across multiple premises.

## **Legal requirement for workplaces**

Businesses and non-domestic premises have a legal duty to take all reasonable steps to apply the waste hierarchy and the [duty of care](https://www.gov.uk/managing-your-waste-an-overview/duty-of-care) (<https://www.gov.uk/managing-your-waste-an-overview/duty-of-care>) in line with Simpler Recycling. If your landlord employs a waste company for you, or you have a waste management contractor, this company has a legal obligation to make sure any separately collected dry recyclables are sent for recycling and that any residual waste is correctly managed.

If you do not comply with these requirements by 31 March 2025 (or 31 March 2027 for micro firms), you are at risk of receiving a compliance notice from the Environment Agency.

Compliance notices can also be issued against anyone who is not separating waste in agreement with their waste collector. This will often be the waste producers, for example the business, but this may also be the landlords or facilities management companies that are presenting waste on behalf of the waste producer.

It is an offence to fail to comply with a compliance notice and enforcement action may be taken against you in line with the Environment Agency Enforcement and Sanctions Policy.

## Legal requirement for waste collectors

Waste collectors have a legal duty to make sure that dry recyclable materials (plastic, metal, glass, paper and card) and food waste are collected separately from residual waste.

Paper and card must be collected separately from plastic, metal and glass. However, if this is not technically or economically practicable, or has no significant environmental benefit, the waste collector can [complete a written co-collection assessment \(https://www.gov.uk/guidance/collecting-paper-and-card-with-other-dry-recyclable-materials-written-assessments\)](https://www.gov.uk/guidance/collecting-paper-and-card-with-other-dry-recyclable-materials-written-assessments).

Compliance notices can also be issued against a waste collector (excluding a Waste Collection Authority) that is not complying with the rules.

Once collected, waste that has been separated for recycling cannot be mixed with other materials of different properties after. Waste separated for recycling cannot be disposed to landfill or incineration.

## Support for workplaces and waste collectors

Businesses will continue to pay for their own waste management services. However, Defra will be providing advice and guidance for workplaces as they move to these new recycling rules.

### Waste and Resources Action Programme

Defra has funded the Waste and Resources Action Programme (WRAP) to develop the [Business of Recycling Website \(https://businessofrecycling.wrap.org.uk/\)](https://businessofrecycling.wrap.org.uk/). This provides guidance and resources for specific business sectors and non-domestic premises such as schools and hospitals, on how to make the changes required. The website also includes a waste calculator, that gives businesses the potential costs of their waste collection service, and ideas to improve waste efficiency.

## Report non-compliance

From April 2025, the general public and other parties will be able to report workplaces that do not follow these rules to the Environment Agency. Defra will

update this guidance with information on how to report non-compliance when it is available.

Published 29 November 2024

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# Planning Inspectorate Arolygiaeth Gynllunio

Environmental Services  
Operations Group 3  
Temple Quay House  
2 The Square  
Bristol, BS1 6PN

Customer Services: 0303 444 5000  
e-mail: [morventransmissionassets@planninginspectorate.gov.uk](mailto:morventransmissionassets@planninginspectorate.gov.uk)

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Your Ref:

Our Ref: EN0210005

Date: 13 February 2025

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Dear Sir/Madam

## **Planning Act 2008 (as amended) and The Infrastructure Planning (Environmental Impact Assessment) Regulations 2017 (The EIA Regulations) – Regulations 10 and 11**

### **Application by Morven Offshore Wind Limited (the applicant) for an Order granting Development Consent for the Morven Hawthorn Pit Grid Connection Project (the proposed development)**

#### **Scoping consultation and notification of the applicant's contact details and duty to make available information to the applicant if requested**

The proposed development is a Nationally Significant Infrastructure Project (NSIP), as defined in the Planning Act 2008 (as amended). A summary of the NSIP planning process can be found at the following link:

<https://www.gov.uk/guidance/nationally-significant-infrastructure-projects-the-stages-of-the-nsip-process-and-how-you-can-have-your-say#preapp>

The proposed development is currently in the pre-application stage.

#### **Environmental Statement (ES) and the scoping process**

To meet the requirements of The EIA Regulations, applicants are required to submit an ES with an application for an order granting development consent for any NSIP likely to have a significant effect on the environment. An ES will set out the potential impacts and likely significant effects of the proposed development on the environment. Schedule 4 of The EIA Regulations sets out the general information for inclusion within an ES.

The applicant has asked the Planning Inspectorate on behalf of the Secretary of State for its written opinion (a Scoping Opinion) as to the scope, and level of detail, of the information to be provided in the ES relating to the proposed development. The applicant has set out its proposed

scope of the ES in its Scoping Report which is published on the 'Find a National Infrastructure Project' website:

<https://national-infrastructure-consenting.planninginspectorate.gov.uk/projects/EN0210005/documents>

Before adopting a Scoping Opinion, the Planning Inspectorate must consult the relevant 'consultation bodies' defined in The Infrastructure Planning (Applications: Prescribed Forms and Procedure) Regulations 2009 (as amended).

The Planning Inspectorate has identified you as a consultation body which must be consulted before adopting its Scoping Opinion. The Planning Inspectorate would be grateful if you would:

- Inform the Planning Inspectorate of the information you consider should be provided in the ES; or
- Confirm that you do not have any comments.

If you consider that you are not a consultation body as defined in The EIA Regulations please let us know.

The deadline for consultation responses is **13 March 2025**. The deadline is a statutory requirement and cannot be extended. Any consultation response received after this date will not be included within the Scoping Opinion but will be forwarded to the applicant for information and published on our website as a late response.

The Planning Inspectorate on behalf of the SoS is entitled to assume under regulation 10(11) of The EIA Regulations that you do not have any comments to make on the information to be provided in the ES, if you have not responded to this letter by the deadline above.

To support the smooth facilitation of our service, we strongly advise that any responses are issued via the email identified below rather than by post. Responses to the Planning Inspectorate should be sent by email to [morventransmissionassets@planninginspectorate.gov.uk](mailto:morventransmissionassets@planninginspectorate.gov.uk).

Please note that your response will be appended to the Scoping Opinion and published on our website consistent with our openness policy.

Please also note that this consultation relates solely to the ES scoping process. Further opportunities for you to engage with and provide views on the project more generally, will arise through the applicant's own consultation. Applicants have a duty to undertake statutory consultation and are required to have regard to all responses to their statutory consultation.

## **Scoping Opinion**

The Planning Inspectorate (on behalf of the Secretary of State) must adopt a Scoping Opinion within 42 days of receiving a scoping request. The Scoping Opinion will be published on the relevant project page of the 'Find a National Infrastructure Project' website at the end of the statutory period, or before if applicable.

The applicant must have regard to comments made within the Scoping Opinion and the ES submitted with the future application must be based on the most recently adopted Scoping Opinion.

## **Applicant's name and address**

As the Planning Inspectorate has been notified by the applicant that it intends to prepare an ES, we are also informing you of the applicant's name and address:

<https://national-infrastructure-consenting.planninginspectorate.gov.uk/>

Victoria Ridyard  
Morven Offshore Wind Limited  
Hobart House  
80 Hanover Street  
Edinburgh  
EH2 1EL

### **Regulation 11(3) duty**

You should also be aware of your duty under regulation 11(3) of The EIA Regulations, if so requested by the applicant, to make available information in your possession which is considered relevant to the preparation of the ES.

### **Spatial data**

The applicant has provided the Planning Inspectorate with spatial data for the purpose of facilitating the identification of consultation bodies to inform a Scoping Opinion (as set out in our Advice Page 'Nationally Significant Infrastructure Projects - Advice Note Seven: Environmental Impact Assessment: process, preliminary environmental information and environmental statements', available on the gov.uk website). Requests by consultation bodies to obtain and/or use the spatial data to inform its consultation response should be made directly to the applicant using the contact details above.

If you have any queries, please do not hesitate to contact us.

Yours faithfully

*Molly Harvey*

**Molly Harvey**  
**Senior EIA Advisor**  
**on behalf of the Secretary of State**

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<https://national-infrastructure-consenting.planninginspectorate.gov.uk/>