



# Horndean Parish Council

## NOTICE OF MEETING

**A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE WILL BE HELD ON MONDAY 20 FEBRUARY 2023 AT 7.00pm in JUBILEE HALL.**

Members of the Committee Cllr D Alexander (Chairman), Cllr Mrs L Evans, Cllr A Forbes, Cllr B Raymond, Cllr T Attlee, Cllr P Little, Cllr S Freeman are summoned to attend.

Carla Baverstock-Jones GCILEx, FSLCC, MCMI  
Chief Officer

14 February 2023

### AGENDA

1. To receive apologies for absence.
2. **Declaration of interest: Members are reminded of their responsibility to declare any disclosable pecuniary interest which they may have in any item of business on the agenda no later than when that item is reached. Unless dispensation has been granted, you may not participate in any discussion of, or vote on, or discharge any function related to any matter in which you have a pecuniary interest as defined by regulations made by the Secretary of State under the Localism Act 2011. You must withdraw from the room or chamber when the meeting discusses and votes on the matter.**
3. **To open the meeting to members of the public to enable them to address questions to Parish Councillors. *The period of time which is designated for public participation shall not exceed 20 minutes. Each member of the public is entitled to speak once only in respect of business itemised on the agenda and shall not speak for more than 3 minutes. A question asked by a member of public during public participation session at a meeting shall not require a response or debate.***
4. To approve the Minutes of the Finance and General Purposes Committee meeting held on the 05 December 2022.
5. To receive and consider the quarterly Management Accounts for the period ending 31 December 2022.
6. To consider options and future plans in respect of HPC's community halls.



# **HORNDEAN PARISH COUNCIL**

## **FINANCE AND GENERAL PURPOSES COMMITTEE MEETING**

**MINUTES OF THE FINANCE AND GENERAL PURPOSES  
COMMITTEE MEETING HELD AT JUBILEE HALL ON  
05 DECEMBER 2022 AT 7:30 PM**

**PRESENT:**

Cllr D Alexander (Chairman), T Attlee, Cllr Mrs L Evans, Cllr S Freeman, Cllr A Forbes, Cllr P Little and Cllr B Raymond.

**IN ATTENDANCE:**

Carla Baverstock-Jones, Chief Officer (Minute Taker); Simon Ritson, Responsible Financial Officer.

**PUBLIC  
ATTENDANCE:**

None present

**F&GP 029/22/23**

**TO RECEIVE APOLOGIES FOR ABSENCE**

All in attendance - none received

**F&GP 030/22/23**

**TO RECEIVE ANY DECLARATIONS OF INTEREST**

No declarations of interest were received.

**F&GP 031/22/23**

**TO OPEN THE MEETING TO MEMBERS OF THE PUBLIC**

None present.

**F&GP 032/22/23**

**TO APPROVE THE MINUTES OF THE FINANCE AND GENERAL  
PURPOSES COMMITTEE MEETING HELD ON THE 21  
NOVEMBER 2022**

It was **RESOLVED** that the minutes of the Finance and General Purposes Committee meeting held on the 21 November 2022, are duly signed as a true record of the meeting.

All agreed.

**F&GP 033/22/23**

**TO RECEIVE AND CONSIDER THE DRAFT BUDGET FOR  
2023/2024**

Two reports were circulated by the RFO, and a general discussion took place. The recently received tax base figure has reduced slightly representing a fall of 28.35 (0.56%), and confirmation received that a regular hirer is not intending to move from Napier Hall. It was noted that an increase of 15% was being applied from January 2023, payable for refuse

collection. The staff salary review remains to be considered, but it is not anticipated that this will impact on the proposed staff budget.

Members agreed to Recommend to Council a Precept increase of 15.28% (15.3%) - Band D Precept £88.09.

Meeting closed at 19:50PM

.....  
Chairman

.....  
Dated





## HORNDEAN PARISH COUNCIL

### FINANCE & GP MEETING: 20<sup>th</sup> February 2023

**SUBJECT OF REPORT:** Management Accounts Quarter 3 (April-December) 2022-23

#### Summary

The year to date overspend of £4,642 is despite a favourable variance on the Countryside Staffing budget of £21,208 due to vacancies.

#### Income & Expenditure (4-page spreadsheet attached)

The position at the end of December 2022 showed an unfavourable variance, after adjusting for earmarked reserve movements, of £4,642.

This breaks down to

1. An unfavourable variance against our income target of £2,977
2. An unfavourable variance against our expenditure budget of £1,665

Accounts to 31/12/22	YEAR TO DATE INCOME			Notes	YEAR TO DATE EXPENDITURE			Notes
	ACT	BGT	VAR		ACT	BGT	VAR	
Central Costs	398,094	396,841	-1,253		156,077	143,813	-12,264	Professional Fees (£6.2k), IT (£4.7k)
Grants	0	0	0		4,450	4,450	0	
Napier Hall	17,836	17,523	-313		17,396	17,639	243	
Jubilee Hall	14,051	16,740	2,689		14,832	16,245	1,413	
Jubilee Hall - Admin	0	0	0		28,789	21,874	-6,915	Security (£5.8k), Repairs & Maintenance (£2.2k)
Countryside Sites	8,875	11,729	2,854		1,238	747	-491	
Amenity Sites	2,575	1,575	-1,000	Councillor Grant (£1k)	12,624	7,403	-5,221	Play Equipment (£6.7k)
Open Spaces	0	0	0		107,013	128,582	21,569	Staff Vacancies (£21.2k)
<b>GRAND TOTAL</b>	<b>441,431</b>	<b>444,408</b>	<b>2,977</b>		<b>342,419</b>	<b>340,754</b>	<b>-1,665</b>	

Income:

The unfavourable variance is due to a £1,000 Councillor Grant and additional bank interest (£1,219) offset by an underachievement against the combined halls income (£2,376) and a reduced income from the Rural Payments Agency (£2,577).

As can be seen from the table below, income levels in December dropped due to the Christmas closure.

Hall		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Napier Hall	BGT	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,943	23,360
	ACT	1,686	2,312	1,983	2,189	1,417	2,177	2,129	2,267	1,676				17,836
	YTD VAR	261	-365	-36	-242	530	-230	-182	-320	271	1,947	1,947	1,943	
Jubilee Hall	BGT	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	22,320
	ACT	1,680	1,833	1,498	1,552	1,443	1,615	1,613	1,740	1,076				14,050
	YTD VAR	180	27	362	308	417	245	247	120	784	1,860	1,860	1,860	
Combined Halls	BGT	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,803	45,680
	ACT	3,366	4,145	3,481	3,741	2,860	3,792	3,742	4,007	2,752	0	0	0	31,886
	YTD VAR	441	-338	326	66	947	15	65	-200	1,055	3,807	3,807	3,803	
	CUM. YTD VAR	441	103	429	495	1,442	510	1,507	310	2,562	4,117	6,369	7,920	
Napier Hall %	BGT %	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	79.8%	
	ACT %	69.3%	95.0%	81.5%	90.0%	58.2%	89.5%	87.5%	93.2%	68.9%	0.0%	0.0%	0.0%	
Jubilee Hall %	BGT %	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	
	ACT %	72.3%	78.8%	64.4%	66.8%	62.1%	69.5%	69.4%	74.8%	46.3%	0.0%	0.0%	0.0%	
Combined Halls %	BGT %	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	79.9%	
	ACT %	70.7%	87.1%	73.2%	78.6%	60.1%	79.7%	78.6%	84.2%	57.8%				
	CUM. ACT %	70.7%	78.9%	77.0%	77.4%	73.9%	74.9%	75.4%	76.5%	74.5%				



## Expenditure:

The table below shows the lines in the accounts that have year to date variances in excess of £1,000.

INCOME AND EXPENDITURE TO DECEMBER 2022			Year to Date (APR-DEC)			To/From	Restated	Notes
			Actual	Budget	Variance	EMRs	Variance	
EXPENDITURE								
4011	201	IT Support	9,006	1,773	-7,233	2,500	-4,733	New Server, partly funded from EMR
4035	201	Professional Fees	7,269	1,071	-6,198		-6,198	Legal Fees - EMR fund available
4062	201	Public Events	6,388	4,710	-1,678		-1,678	Remembrance Day Traffic Management
3055	301	Caretaker Salaries	8,019	7,002	-1,017		-1,017	
3009	306	Repairs and Maintenance	3,238	1,035	-2,203		-2,203	
3010	306	Vandalism	1,737	0	-1,737		-1,737	
3056	306	Security	6,335	558	-5,777	2,200	-3,577	Goldcrest Patrol: June to September 2022
6180	408	Football Pitches Maintenance	50	2,628	2,578		2,578	Overseeding deferred into 2023-24
6580	408	Play Equipment	8,947	2,250	-6,697		-6,697	
6500	470	Countryside Team Salaries	66,317	87,525	21,208		21,208	Vacancies
6510	470	Litter Picking	0	1,665	1,665		1,665	New Blendworth Contract suspended
6620	470	Vehicle Running Costs	2,332	3,375	1,043		1,043	
6638	470	Fencing	3,305	1,503	-1,802		-1,802	
6640	470	Training for Countryside Team	0	1,800	1,800		1,800	
6648	470	Tree Work & Maintenance	6,896	3,753	-3,143		-3,143	

- i) CC201 IT Support: £4,733 (unfavourable after adjusting for EMR) due to the installation of a new server.
- ii) CC201 Professional Fees: £6,198 (unfavourable). This is due to eight bills from Glanvilles regarding disputed property issues.
- iii) CC201 Public Events: £1,678 (unfavourable). This is due to the traffic management invoice for Remembrance Day.
- iv) CC301 Caretaker Salaries: £1,017 (unfavourable).
- v) CC306 Repairs & Maintenance Jubilee Admin: £2,203 (unfavourable).
- vi) CC306 Vandalism: £1,737 (unfavourable)
- vii) CC306 Security Jubilee Admin: £3,577 (unfavourable after adjusting for EMR) due to the security patrols between June and September.
- viii) CC408 Football Pitch Maintenance: £2,578 (favourable). The overseeding of the pitches has been deferred into the next financial year.
- ix) CC408 Play Equipment Maintenance: £6,697 (unfavourable)
- x) CC470 Countryside Salaries: £21,208 (favourable) due to one or two vacancies between April & early December.
- xi) CC470 Litter Picking: £1,665 (favourable) due to the suspension of the contract with the New Blendworth Centre.
- xii) CC470 Vehicle Running Costs: £1,043 (unfavourable) due to increased fuel costs.
- xiii) CC470 Fencing: £1,802 (unfavourable)
- xiv) CC470 Staff Training: £1,800 (favourable)
- xv) CC470 Tree Work: £3,143 (unfavourable)

## **Balance Sheet (spreadsheet attached)**

### Current Assets

As at 31<sup>st</sup> December 2022, Current Assets totalled £426,626.

Cash balances totalled £413,916.

Debtors stood at £2,491 consisting of Hall Fees for December 2022.

VAT Debtors stood at £10,173. The Quarter 3 claim has been submitted.

### Liabilities

As at 31<sup>st</sup> December 2022 Current Liabilities totalled £9,194.

This comprised of accruals (supplier invoices outstanding) of £8,894 and hall income deposits received that are due for return. (£300).

### **Reserves (spreadsheet attached)**

As at 31<sup>st</sup> December 2022, General Reserves stood at £241,042.  
£142,029 of the General Reserves are brought forward from 2021-22.  
There is a further £176,301 in Earmarked Reserves (EMR).

It should be noted that the Earmarked reserves balance includes the following:

- Community Infrastructure Levy (£39,196) – these funds can only be used on CIL projects.

### **Earmarked Reserves**

There has been a significant amount of expenditure that has occurred this financial year that could call on earmarked reserves:

- Professional Fees (4035 201)
- Playground Equipment (6580 408)
- Tree Maintenance (6648 470)

The overall year to date position is a small overspend, so I would propose that whilst the variance remains at or around breakeven, the Earmarked Reserves are left untouched.

### **Full Year Forecast**

The following assumptions have been made in the levels of income and expenditure in the remainder of the 2022-23 financial year:

1. Hall income remains at the levels received between April and December until the end of the financial year.
2. No further staff vacancies in the current financial year.
3. Purchase of the Speed Indicator Device (SID) prior to the end of the financial year.
4. Football Pitch Overseeding has been deferred into 2023-24.
5. Known spending on volatile lines (e.g. Legal Expenses, Playground Equipment, Tree Maintenance) has been fed in..

This would result in a forecast **overspend position of c£8,000** at year end, pending the decision to be made with regards to using Earmarked Reserves in the current year (outlined in the previous paragraph).

*Report Prepared by Simon Ritson, Responsible Finance Officer, 9<sup>th</sup> February 2023*



INCOME AND EXPENDITURE TO DECEMBER 2022															Notes
Central Costs															
		Current Month (DEC)			Year to Date (APR-DEC)			Annual	To/From						
		Actual	Budget	Variance	Actual	Budget	Variance	Budget	EMRs						
1000	201	0	0	0	0	391,817	391,817	0	391,817						
1038	201	0	0	0	0	-55	0	55	0						
1049	201	0	0	0	0	6,975	0	-6,975	0	6,975					
1060	201	0	0	0	0	3,404	3,404	0	3,404						
1080	201	0	0	0	0	0	0	0	0						
1090	201	471	180	-291	2,836	1,620	-1,216	2,160							
1100	201	0	0	0	0	89	0	-89	200						
1110	201	0	0	0	0	0	0	0	0						
		471	180	-291	405,069	396,841	-8,228	397,581	6,975						
2000	201	13,926	13,030	-896	117,088	117,270	182	156,361		One day per week in budget unused					
2050	201	42	50	8	244	450	206	600							
2060	201	0	100	100	487	900	413	1,200							
2070	201	28	50	22	113	450	337	5,600							
2920	201	0	0	0	509	500	-9	1,000							
3052	201	100	83	-17	915	747	-168	1,000							
4011	201	0	197	197	9,005	1,773	-7,233	2,360	2,500	New Server, partly funded from EMR					
4022	201	-6	8	14	-38	72	110	100							
4024	201	107	119	12	932	1,071	139	1,428							
4026	201	85	117	32	1,167	1,053	-114	1,400							
4029	201	0	0	0	4,259	3,815	-444	4,800							
4030	201	0	0	0	480	500	20	2,000							
4035	201	1,518	119	-1,399	7,269	1,071	-6,198	1,430		Legal Fees - EMR fund available					
4040	201	0	0	0	8,801	8,500	-301	8,500							
4052	201	4,445	3,255	-1,190	6,388	4,710	-1,678	5,220		Remembrance Day Traffic Management					
4072	201	114	42	-72	530	378	-152	500							
4078	201	0	55	55	320	495	175	660							
4079	201	5	0	-5	44	0	-44	0							
4080	201	7	6	-1	63	58	-5	78							
		20,371	17,231	-3,140	158,577	143,813	-14,764	194,238	2,500						
S137 Grants															
5010	222	0	0	0	0	4,450	4,450	0	5,000						
		0	0	0	0	4,450	4,450	0	5,000						
Napier Hall															
1075	301	1,676	1,947	271	17,836	17,523	-313	23,360							
		1,676	1,947	271	17,836	17,523	-313	23,360							
2050	301	218	250	32	1,950	2,250	300	3,000							
3001	301	0	0	0	2,894	2,950	56	2,950							
3002	301	238	420	182	1,161	2,100	939	3,358							
3008	301	0	0	0	951	700	-251	700							
3009	301	824	229	-595	1,717	2,061	344	2,750							
3052	301	0	4	4	155	36	-119	50							
2055	301	894	778	-116	8,019	7,002	-1,017	9,341							
3060	301	48	60	12	549	540	-9	721							
		2,222	1,741	-481	17,396	17,639	243	22,870							



INCOME AND EXPENDITURE TO DECEMBER 2022										Notes	
Jubilee Hall											
		Current Month (DEC)			Year to Date (APR-DEC)			Annual Budget	To/From EMRs		
		Actual	Budget	Variance	Actual	Budget	Variance				
1075	305	1,076	1,860	784	14,051	16,740	2,689	22,320		No Casual bookings	
		1,076	1,860	784	14,051	16,740	2,689	22,320	0		
2050	305	0	0	0	0	0	0	0			
3001	305	0	0	0	1,747	1,780	33	1,780			
3002	305	424	451	27	2,236	2,253	17	3,606			
3008	305	0	0	0	544	575	31	575			
3009	305	637	1,125	488	9,370	10,125	755	13,500		Budget for Hall Cleaning higher than actual	
3052	305	0	8	8	0	72	72	100			
3055	305	0	0	0	0	0	0	0			
3056	305	15	68	53	131	612	481	814			
3060	305	48	92	44	804	828	24	1,107			
4035	305	0	0	0	0	0	0	0			
		1,124	1,744	620	14,832	16,245	1,413	21,481	0		
Jubilee Hall - Admin											
3001	306	0	0	0	2,146	2,190	44	2,190			
3002	306	328	515	187	1,948	2,576	628	4,121			
3009	306	25	115	90	3,238	1,035	-2,203	1,384			
3010	306	868	0	-868	1,737	0	-1,737	0			
3020	306	124	103	-21	1,114	927	-187	1,238			
3052	306	0	8	8	2	72	70	100			
3056	306	0	62	62	6,335	558	-5,777	740	2,200	Goldcrest Patrol: June to September 2022	
3060	306	124	139	15	1,204	1,251	47	1,673			
8000	306	0	0	0	13,265	13,265	0	26,531			
		1,469	942	-527	30,989	21,874	-9,115	37,977	2,200		
Countryside Sites											
1005	407	5,286	7,863	2,577	5,286	7,863	2,577	7,863		No payment for Woodlands	
1030	407	1,489	1,616	127	2,979	3,116	137	3,116			
1035	407	0	0	0	750	750	0	750			
1038	407	0	0	0	-140	0	140	0			
1055	407	0	0	0	0	0	0	0			
1110	407	0	0	0	0	0	0	0			
		6,775	9,479	2,704	8,875	11,729	2,854	11,729	0		
6010	407	17	0	-17	33	0	-33	0			
6020	407	0	0	0	13	0	-13	0			
6030	407	0	0	0	0	0	0	0			
6050	407	0	0	0	0	0	0	0			
6054	407	0	0	0	0	0	0	0			
6060	407	17	0	-17	35	0	-35	0			
6070	407	0	0	0	8	0	-8	0			
6150	407	0	0	0	1,096	0	-1,096	0		Path Repairs - Grant Funded (received in 21-22)	
6160	407	0	83	83	53	747	694	1,000			
		34	83	49	1,238	747	-491	1,000	0		



INCOME AND EXPENDITURE TO DECEMBER 2022										Notes	
Amenity Sites											
	Current Month (DEC)			Year to Date (APR-DEC)			Annual	To/From			
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	EMRs			
1025	408										
1038	408									Clir Woodard - 5 Heads Rec Swing	
3001	408										
3099	408										
3010	408										
3150	408										
6052	408										
6054	408										
6070	408										
6115	408										
6120	408										
6122	408										
6130	408									Flower Pillar Displays	
6160	408										
6180	408									Overseeding deferred into 2023-24	
6205	408										
6580	408										
6582	408										
Open Spaces											
3010	470										
3060	470										
4062	470										
6500	470									Vacancies	
6510	470									New Blendworth Contract suspended	
6530	470										
6590	470										
6592	470										
6620	470										
6624	470										
6636	470										
6638	470										
6640	470										
6648	470										
6650	470										
6651	470										
6661	470										

GRAND TOTAL INCOME	10,173	13,641	3,468	448,406	444,408	-3,998	457,090	6,975
GRAND TOTAL EXPENDITURE	42,417	35,831	-6,586	353,889	340,754	-13,135	458,848	9,270
GRAND TOTAL NET EXPENDITURE OVER INCOME	-32,244	-22,190	10,054	94,517	103,654	9,137	-1,758	-2,295



INCOME AND EXPENDITURE TO DECEMBER 2022									
ADJUSTMENTS FOR EMRs									
			Current Month (DEC)			Year to Date (APR-DEC)			Notes
			Actual	Budget	Variance	Actual	Budget	Variance	
			Current Month (DEC)			Year to Date (APR-DEC)			PER
6661	470	Lennings Building Supplies Limited				-1,407			1
6661	470	AVS Fencing				-5,363			2
3056	306	Forward Control				-2,200			3
4011	201	Rocket				-2,500			6
TOTAL EXPENDITURE			0		0	-11,470		11,470	
1049	201	East Hampshire District Council				6,975			1
TOTAL INCOME			0		0	6,975		-6,975	
NET TRANSFER			0			4,495			

RESTATED AFTER ADJUSTMENTS									
GRAND TOTAL INCOME			10,173	13,641	3,468	441,431	444,408	2,977	457,090
GRAND TOTAL EXPENDITURE			42,417	35,831	-6,586	342,419	340,754	-1,665	458,848
GRAND TOTAL NET EXPENDITURE OVER INCOME			-32,244	-22,190	10,054	99,012	103,654	4,642	-1,758



**Horndean Parish Council Balance Sheet  
to the end of December 2022**

<b>Current Assets</b>	<b>£££</b>
Debtors - Sales Ledger	2,491
Prepayments	46
Debtors - VAT Control A/C	10,173
Co-op No. 1 Account	130,550
Cambridge & Counties Account	243,768
Lloyds Bank Current Account	39,598
<b>Total Current Assets</b>	<b>426,626</b>
<b>Current Liabilities</b>	
Creditors	0
Accruals	8,894
Hall Income Deposits	300
Receipts in Advance	0
<b>Total Current Liabilities</b>	<b>9,194</b>
<b>Total Assets Less Current Liabilities</b>	<b>417,432</b>

<b>Horndean Parish Council Reserves</b>	<b>DEC</b>
<b>General Funds</b>	<b>241,042</b>
IT Equipment EMR	0
Vehicle Replacement EMR	10,000
Jubilee Hall Improvements EMR	7,800
Napier Hall Improvements EMR	2,000
The Granary Maintenance EMR	2,000
Lith Avenue/Lane EMR	3,000
New Playground Fund EMR	7,000
Grounds Equipment EMR	2,500
Legal Costs EMR	4,000
Election EMR	2,000
Fencing EMR	4,000
Tree Maintenance EMR	4,000
LychGate Repairs EMR	2,000
Community Infrastructure Levy EMR	39,196
Land East of Horndean EMR	1,900
Five Heads Rec Playground EMR	5,000
Future Development Facilities EMR	79,905
<b>Total Earmarked Reserves</b>	<b>176,301</b>
<b>Total Equity</b>	<b>417,342</b>