Horndean Parish Council

NOTICE OF MEETING

A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE WILL BE HELD ON MONDAY 06 NOVEMBER 2017 AT JUBILEE HALL AT 6.30 P.M.

Members of the Committee Cllr D Evans (Chairman), Cllr L Evans, Cllr M Burridge, Cllr A Forbes, Cllr D Alexander, Cllr P Little are summoned to attend.

Carla Baverstock-Jones GCILEx, MILCM
Chief Officer

31 October 2017

AGENDA

1. To receive apologies for absence.
2. To receive any Declarations of interest.
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 31 July 2017.
5. To receive the revised draft Budget for 2018/2019.
6. To receive and consider the quarterly Management Accounts for the period ending the 30 September 2017.
7. To receive an update in respect of the Local Government Pension Scheme.
8. To receive and consider the revised Hand/Arm Vibration Policy.
9. To receive and consider the application in respect of the following Grant:
    - All Saints Church, Catherington - £1,000.

Horndean Parish Council, Tyfield House, Blendworth Lane, Horndean PO8 0AA
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Item 4

HORNDEAN PARISH COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE

MINUTES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE MEETING HELD AT JUBILEE HALL ON MONDAY 31 JULY 2017 AT 7:00 PM.

PRESENT: Cllr D Evans (Chairman), Cllr D. Alexander Cllr M. Burridge, Cllr Mrs. L Evans, Cllr A Forbes, Cllr P Little

IN ATTENDANCE: Carla Baverstock-Jones, Chief Officer, Sarah Guy, Senior Administrator (Minute Taker), Simon Ritson, Responsible Financial Officer.

PUBLIC ATTENDANCE: No members of the public were present.

F&GP 010/17/18 **TO RECEIVE APOLOGIES FOR ABSENCE**

There were no apologies of absence.

F&GP 011/17/18 **TO RECEIVE ANY DECLARATIONS OF INTEREST**

Cllr Burridge declared a declaration of interest in relation to agenda item 10 (To review the Local Government Pension Scheme), due to his wife being a member of staff employed by HPC.

The Chairman suggested that Item 10 be put back to the last agenda item and suggested that Cllr Burridge leave the meeting before this item was discussed. This was agreed by all Members on the Committee.

F&GP 012/17/18 **TO ELECT A VICE CHAIRMAN TO THE FINANCE AND GENERAL PURPOSES COMMITTEE**

Cllr Forbes proposed that Cllr Little be Vice Chairman of the Finance and General Purposes Committee. This was seconded by Cllr Burridge.

It was **RESOLVED** that Cllr Little be elected as Vice Chairman of the Finance and General Purposes Committee.

F&GP 013/17/18 **PUBLIC SESSION**

No members of the public were present.

F&GP 014/17/18 **TO APPROVE THE MINUTES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE MEETING HELD ON THE 15 MAY 2017**

It was **RESOLVED** that the minutes of the Finance and General Purposes Committee meeting held on the 15 May 2017 be duly signed as a true record of the meeting.

F&GP 015/17/18 **TO APPOINT A SUB-COMMITTEE AND AGREE THE TERMS OF REFERENCE IN RESPECT OF THE PLANNED PROJECT TO EXTEND JUBILEE HALL**

The draft Terms of Reference in respect of appointing a Sub-Committee were circulated. The Chief Officer informed Committee Members that the Sub-Committee must consist of a minimum of 3 voting Members.

A discussion took place and it was **RESOLVED**

- that a Sub-Committee be formed with 7 Members, consisting of all Members of the Finance and General Purposes Committee (Councillors D Evans, D. Alexander, M Burridge, Mrs. L Evans, A Forbes, P Little and the Chief Officer, Carla Baverstock-Jones).
- Other Councillors can appointed on to the Sub-Committee.
- Only Councillors are entitled to vote be.
- The Sub-Committee be formed under the circulated Terms of Reference.

F&GP 016/17/18 **TO RECEIVE AND CONSIDER THE REVISED FINANCIAL REGULATIONS- HPC**

A copy of the revised Financial Regulations were circulated and it was **RESOLVED** that it be recommended to Council for consideration with the following amendments having been made.

- Para 1.8: Remove bullet from final item.
- Para 3.7: Second para- Remove the word "the" after the sentence "Officers shall ensure that all requests for quotation and contract negotiations consider".
- Para 3.7 c): Remove following wording from end of para "shall be considered and noted in a contract when appropriate".
- Para 3.7 d): Remove current para d, which is to be moved further down in the document to become para f
- Para 3.7 e): Label current para e as para d.
- Para 3.7 f): Remove current para f, which is to be moved further down in the document to become para g.
- Para 3.7 g): Amend current para g to read as para e and delete the wording "A clause in every contract for work to be done to the effect that" and replace with the wording "Every contract shall contain a clause stating". Amend the spelling of "responsibly" to read as "responsibility"
- Para 3.7 f): This para was originally para d. Remove the word "a" after "If, as part of a contract to supply public works" and replace with "the". Remove "other stakeholders such as EHDC and" after the wording "then the details should be agreed by the Council and".

F&GP 017/17/18 **TO RECEIVE AN UPDATE IN RESPECT OF THE RESPONSE TO THE INTERNAL AUDITORS REPORT**

A report by the Chairman was circulated.

It was **RESOLVED** that

- Members perform a spot check of the invoices each month.
- The Member be rotated each month.
- Additional points be added to the Financial Regulation and flow chart.

F&GP 018/17/18 **TO RECEIVE AND CONSIDER THE QUARTERLY FINANCE REPORT**

A report by the RFO was circulated. The RFO explained that the report included some additional spreadsheets, one showing a comparison of budget Vs actual payroll. He said that the underspend in salaries was due to an additional administrative day each month having been put into the budget but said that this was not always called upon. He said that there were no changes to the earmarked reserves.

Cllr Alexander queried the the low amount of funds in the Co-operative bank account as shown on the detailed balance sheet. The RFO explained that the low funds shown in this account was due to needing two signatories to sign off a transfer of monies from the Lloyds account to the Co-operative account. He said that this had been delayed slightly due to staff leave, but said that since the printout of the balance sheet, the transfer had taken place.

Cllr Mrs L Evans asked if any suggestions had been put forward in relation to the Earmarked Reserves for the Lovedean Solar Farm. She asked if suggestions could be sought if nothing had been received as yet.

The RFO informed Committee Members that a sum of £999 had appeared in the Lloyds Bank account and an accompanying letter was received, stating that Lloyds Bank had made an error on 30.01.2009. He said he queried the amount he was told that the error amount was for £550 and the additional £449 was for interest incurred on the amount. He said Lloyds Bank had told him they did not keep records dating that far back, so were unable to clarify the reason pertaining to the error.

The report was noted by Members.

F&GP 019/17/18 **TO RECEIVE AND CONSIDER THE HAND/ARM VIBRATION POLICY**

A draft version of the Hand/Arm Vibration Policy was circulated. A lengthy discussion took place and it was **RESOLVED** that

- The draft policy was too lengthy and did not directly address the activity and protection of staff from using such equipment.
- A one page Policy be re-written and brought back to the next Finance and General Purposes Committee for consideration.
- The policy should include the following and is to to be used in conjunction with the downloadable advice available on the HSE website.
  - ✓ What Hand Arm Vibration Syndrome (HAVS) and whole Body Vibration is.
  - ✓ Assessing equipment to ensure that vibration level is at a minimum.
  - ✓ How it can be caused/arise in a job or task.
  - ✓ What symptoms may occur and the need to report symptoms.

F&GP 020/17/18 **TO RECEIVE THE DRAFT TIMETABLE IN RESPECT OF SETTING THE BUDGET FOR 2018/2019**

The draft timetable was circulated and an error was noted in the title of the document, which should have read as "2018/2019" and not "2017/2018".

It was suggested that Members check availability of dates and inform the RFO of their availability.

F&GP 021/17/18 **TO RECEIVE AND CONSIDER THE APPLICATIONS IN RESPECT OF THE FOLLOWING GRANTS**

- Holy Trinity Church, Blendworth - £500
- Horndean Technology College Lunch Club - £350
- Blendworth Brass Band - £500
- 1st Horndean Scout Group- £500

HOLY TRINITY CHURCH, BLENDWORTH
It was agreed to recommend to Council that the grant application request of £500 be deferred until the following information could be obtained.

- The reason the sign needs replacing, as Committee Members were not aware of any difficulties with those seeking the locations on the signage.
- A sketch to be provided on the intended signage and to include the proposed sizing.
- The grant request to be placed on the Council meeting agenda on Monday 21st August 2017 for consideration, on receipt of the required information from the applicant.

HORNDEAN TECHNOLOGY COLLEGE LUNCH CLUB
It was agreed to recommend to Council that the grant application request of £350 be awarded. This was proposed by Cllr Little and seconded by Cllr Burridge.

BLENDWORTH BRASS BAND
It was agreed to recommend to Council that the grant application request of £500 be awarded.

1ST HORNDEAN SCOUT GROUP
It was agreed to recommend to Council that the grant application request of £500 be awarded. This was proposed by Cllr Burridge and seconded by Cllr Little.

F&GP 022/17/18 **TO REVIEW THE LOCAL GOVERNMENT PENSION SCHEME**

A report by the Chief Officer was circulated. The Chairman said that the Local Government Pension Scheme (LGPS) was a seriously good benefit to those on the scheme.

A discussion took place and suggestions were put forward for an Enhanced Contribution Pension Scheme to be considered for new staff members joining HPC. The Chief Officer stated that the amount of work involved would impact greatly to run two different pension schemes alongside each other.

It was felt that the Council would like to have more control over the Pension Scheme in place for staff members, in terms of how much they contribute as an employer.

After a lengthy discussion, it was **RESOLVED** to recommend to Council that

- An Enhanced Contribution Pension Scheme be investigated.
- No changes be made to the existing pension rights for existing staff members.

This was proposed by Cllr D Evans and seconded by Cllr Forbes. 3 Members voted in favour of this recommendation and 2 members voted against.

It was **RESOLVED** to recommend to Council that

- An Enhanced Contribution Pension Scheme be investigated for new staff members.
- An assessment of cost be undertaken to run a second Pension Scheme.

4 Members voted in favour of this recommendation. 1 Members abstained from voting.

The meeting closed at 9.40PM

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Chairman

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Dated

ITEM: 5

HORNDEAN PARISH COUNCIL

FINANCE & GP MEETING : 6th November 2017

SUBJECT OF REPORT: Budget 2018-19 Update

The first draft 2018-19 budget was presented to full council at a Budget workshop held on Tuesday 26th September 2017.

It has been built from the bottom up by considering the full year income and expenditure 2016-17 and the year to date April to September for 2017-18.

The first draft showed a deficit of £28.0k, which for the purposes of the draft, has been assumed will be funded from the General Reserve in 2018-19.

Assumptions present in this first draft

1. The tax base will remain at 5,394. East Hampshire District Council will provide the figure for 2018-19 in the next few weeks.
2. There is likely to be an underspend in 2017-18 in excess of £28k so there will be no reduction in General reserves.
3. Staff cost of living inflation of 1.5% and performance related increase of 3%.

The members present scrutinised the draft budget by cost centre and by individual line.

A number of amendments and updates that were discussed at the workshop have been fed into the second draft. (see table below).

This has reduced the deficit to a provisional £20.3k.

There is a Grounds committee meeting to be held on the 13th November which is likely to have an impact on some lines of the budget.

Ref	CC	Nominal	Description		FULL YR ACTUAL 2016-17	FULL YR BUDGET 2017-18	YTD ACT APR-SEP 2017-18	FULL YR BUDGET 2018-19	Change	Notes
			COST CENTRE : 201							
			COST CENTRE : FINANCE AND GENERAL PURPOSES							
1	201	1000	Precept							
2	201	1001	Council Tax Support Grant							
3	201	1043	Donations		-49	0	0	0	0	
4	201	1051	Developer's Contribution		-5,000	0	0	0	0	
5	201	1060	Information Officer		-3,404	-3,404	-3,404	-3,404	0	has this been agreed
6	201	1090	Interest Received		-1,941	-1,900	-1,777	-1,500	400	16-17 includes £1k compensation, funds removed from Co-op intrest a/c
			TOTAL INCOME		**-10,394**	**-5,304**	**-5,181**	**-4,904**	**400**	
7	201	2000	Admin Salaries		118,416	125,205	58,887	130,781	5,576	See 'STAFF' sheet
8	201	2050	Staff Travel & Expenses		1,340	1,500	1,062	3,600	2,100	
9	201	2060	Staff Training		1,817	2,400	638	2,400	0	See Below for Detail
10	201	2070	Medical / Health & Safety Exp.		503	600	73	600	0	
11	201	2920	Recruitment		618	1,000	390	1,000	0	See Below for Detail
12	201	3052	Janitorial Supplies		557	240	198	240	0	
13	201	4011	IT Support		3,546	2,400	1,163	2,400	0	See Below for Detail
14	201	4022	Postage		204	420	182	300	-120	Reduce to £25pcm
15	201	4024	Printing		1,732	1,688	858	1,688	0	See Below for Detail
16	201	4026	Stationery		1,282	1,200	370	1,200	0	£100 pcm
17	201	4028	Publications & Books		77	0	0	0	0	
18	201	4029	Subscriptions		4,456	4,500	2,715	4,300	-200	See Below for Detail
19	201	4030	Audit		1,785	1,890	-10	2,140	250	See Below for Detail
20	201	4035	Professional Fees		13,962	3,600	1,751	3,600	0	See Below for Detail
21	201	4040	Insurance		11,712	11,200	0	8,800	-2,400	
22	201	4062	Public Events		4,464	4,500	316	4,500	0	See Below for Detail
23	201	4072	Members Expenses & Training		428	700	0	700	0	Includes 'Chairmans Discretionary Fund' of £200
24	201	4075	Superannuation fund supplement		6,600	7,000	3,600	7,800	800	See 'STAFF' sheet
25	201	4076	Election		0	0	0	0	0	Earmarked Reserve
26	201	4078	Office Equipment		1,445	1,850	275	1,200	-650	See Below for Detail
			TOTAL EXPENDITURE		**174,945**	**171,893**	**72,468**	**177,249**	**5,356**	
			TOTAL NET		**164,551**	**166,589**	**67,286**	**172,345**	**5,756**	
	201	**2060**	**Staff Training**							
27	VARIABLE		ACAS	Essential Skills for Managers			170		0	
28	VARIABLE		East Hampshire District Council	Protection Animal Welfare PAWS	102				0	
29	VARIABLE		HALC	Finance Course for RFO Assist.	75				0	
30	VARIABLE		Rialtas Business Solutions	Training	467		468		0	
31	VARIABLE		ROSPA	IOSH E Learning course	420				0	
32	VARIABLE		SLCC	ILCA Online Training Course	99				0	
33	VARIABLE		Southern Fire Protection	Intermediate Fire Training	195				0	
34	VARIABLE		St Johns Ambulance	First Aid Refresher Course	210				0	
35	VARIABLE		Vision ICT	Staff Training HPC Website	249				0	
36	VARIABLE		Other			2,400		2,400	0	
					1,817	2,400	638	2,400	0	
	201	**2920**	**Recruitment**							
37	VARIABLE		Countryside Jobs Services	Est/Horticulture Warden Advert	135				0	
38	VARIABLE		Farnham Castle	Grounds Manager Advert	304		390		0	
39	VARIABLE		Working Planet	Advert For Grounds Manager	179				0	
40	VARIABLE		Other			1,000		1,000	0	
					618	1,000	390	1,000	0	
	201	**4011**	**IT Support**							
41	FIXED		Connected IT - Microsoft Office		225	250	271	275	25	
42	FIXED		Connected IT - Microsoft Emails		475	500	613	550	50	2017-18 figure is for >12 months
43	VARIABLE		Connected IT - Other		1,396	1,650	279	1,575	-75	
44	NON RECURRING		Vision ICT - New Website		1,450				0	
					3,546	2,400	1,163	2,400	0	
	201	**4024**	**Printing**							
45	FIXED		Annodata - Rent		808	824	282	824	0	£202 per quarter + 2% Inflation
46	VARIABLE		Annodata - Copies		925	864	576	864	0	50,000 B&W; 20,000 Colour + 2% Inflation
					1,732	1,688	858	1,688	0	
	201	**4029**	**Subscriptions**							
47	FIXED		Blendworth Parish Magazine	Advertising	33	35		35	0	
48	FIXED		Campaign to Protect Rural England	Annual Renewal Subscription	36	40		40	0	
49	FIXED		HALC	Affiliation Fees/NALC Levy	1,592	1,600	1,709	1,750	150	
50	FIXED		HALC	HR Consultancy Fee	180	180	180	180	0	
51	FIXED		Hampshire Playing Fields Association	Annual Membership Subs 2016/17	60	60	60	60	0	
52	FIXED		Horndean News - Newspapers		0	54		0	-54	Discontinued
53	FIXED		Improvement & Development Agency - LGA Workforce Subs			400		0	-400	Discontinued
54	FIXED		Information Commissioner Office	Annual Data Protection Act Fee	35	35	35	35	0	
55	FIXED		IOSH	Membership Subscription	90	250		100	-150	
56	FIXED		NALC - LCR Subscription	Annual LCR Subscription	17	17	17	17	0	
57	FIXED		Rialtas Business Solutions	Facilities Bookings	270	270		285	15	
58	FIXED		Rialtas Business Solutions	Cashbook, Mgt Accts, Annual Bgt (5 users)	561	420		370	-50	
59	FIXED		Rialtas Business Solutions	Phased Budgets				139	139	
60	FIXED		Rialtas Business Solutions	Sales Ledger				139	139	
61	FIXED		Rialtas Business Solutions	Purchase Ledger				139	139	
62	FIXED		SLCC	Annual Membership for Clerk	235	300	300	300	0	
63	FIXED		SLCC	Inst. of Local Management fee	65			70	70	
64	FIXED		South East Employees	SEE Assoc Membership 16/17	197	200	199	200	0	
65	FIXED		VisionICT - Website Hosting + Supporting			215	215	215	0	
66	NON RECURRING		Rialtas Business Solutions	Bookings Management set up	680			0	0	
67	NON RECURRING		Rialtas Business Solutions	Sales Ledger Software	295			0	0	
68	NON RECURRING		Rialtas Business Solutions	Purchase Ledger Software		260		0	-260	
69	VARIABLE		Other			164		226	62	
					4,345	4,500	2,715	4,300	-200	
	201	**4030**	**Audit**							
70	FIXED		Auditing Solutions Limited	Inernal Audit	1,185	840		840	0	Interim & Final Report £840 in Year 2 (2017-18)
71	NON RECURRING		Auditing Solutions Limited/BDO	Year End Over accruals	-500		-10	0	0	
72	FIXED		BDO / PKF LittleJohn	External Audit	1,100	1,050		1,300	250	Based on PKF LittleJohn Fees
					1,785	1,890	-10	2,140	250	
	201	**4035**	**Professional Fees**							
73	FIXED		MacKarness & Lunt	Deeds Storage Charge for 2016	70	70		70	0	
74	FIXED		Watling & Hirst	Payroll Services	680	700	175	700	0	
75	VARIABLE		Andrew Newby	Engineering Advice for Napier	300			0	0	
76	VARIABLE		Connected IT	ESET Anti-Virus x 10 Machines	268			0	0	

Ref	CC	Nominal	Description		FULL YR ACTUAL 2016-17	FULL YR BUDGET 2017-18	YTD ACT APR-SEP 2017-18	FULL YR BUDGET 2018-19	Change	Notes
			COST CENTRE : 201							
			COST CENTRE : FINANCE AND GENERAL PURPOSES							
77	VARIABLE		Experian Business	Experian Business Check	18			0	0	
78	VARIABLE		Glanvilles Legal Services	Lease of Land-Cath Down	799			0	0	
79	VARIABLE		Glanvilles Legal Services	Restrict.Covenant advice-Jubil	200			0	0	
80	VARIABLE		Glanvilles Legal Services	Advice Re: Land at Lith Lane	40			0	0	
81	VARIABLE		Glanvilles Legal Services	Adverse Poss Claim	750		740	0	0	
82	VARIABLE		Land Registry Searches		59			0	0	
83	VARIABLE		McAndrew Martin	Boundary Dispute Survey	1,562			0	0	
84	VARIABLE		Property Issues			2,400		2,400	0	
85	VARIABLE		Other			430	36	430	0	
86	NON RECURRING		Ruth Butler	LEOH Fact Finding			800	0	0	
87	NON RECURRING		Groundwork South Trust (Earmarked Reserves)		9,216			0	0	Funded from Earmarked Reserves
					13,962	3,600	1,751	3,600	0	
	201	**4040**	**Insurance**							
88	FIXED		Came & Co. - Parish Council (Rural) - Agricultural Vehicles		1,657	1,600		1,300	-300	Based on 17-18 bill + 2% inflation
89	NON RECURRING		Glanvilles - Restrictive Covenant Indemnity		493					
90	FIXED		Zurich		9,562	9,600		7,500	-2,100	Insurance Tax increased to 12%, based on 17-18 bill + 2% inflation
					11,712	11,200	0	8,800	-2,400	
	201	**4062**	**Public Events**							
91	VARIABLE		Catering (Milk, Coffee, Volunteers Party etc)		408	425	133	425	0	
92			Armed Services Day (June)						0	
93	FIXED		PA System	Profile Productions	35	50	183	50	0	
94			Remembrance Day (November)						0	
95	FIXED		PA System	Profile Productions	438	450		450	0	
96	FIXED		Wreaths	Poppy Appeal	105	120		120	0	
97	FIXED		Printing Costs	Headline Printers	162	190		190	0	
98	FIXED		Traffic Management (AA Media, Sun Traffic)	Sun Traffic Ltd	2,060	2,060		2,060	0	
99			Carol Service (December)						0	
100	FIXED		PA System	Profile Productions	325	450		450	0	estimate, waiting confirmation
101	VARIABLE		Sweets & Glowsticks for Children		80	30		30	0	
102	FIXED		Lights for Christmas Tree	The Christmas Decorators	550	550		550	0	
103	FIXED		Printing Costs	Headline Printers	180	175		175	0	
104	NON RECURRING		Playground Opening (24/10/16)		121	0		0	0	
					4,464	4,500	316	4,500	0	
	201	**4078**	**Office Equipment**							
105	FIXED		Aquaid	Water Cooler Rent	202	350		300	-50	
106	VARIABLE		Portable Air Con Unit			500	217		-500	
107	VARIABLE		Ergonomic Chair for Clerk		516	500			-500	
108	VARIABLE		Various (Incl Tables and Cupboards)		727	500	58	900	400	
					1,445	1,850	275	1,200	-650	

Ref	CC	Nominal	Description	FULL YR ACTUAL 2016-17	FULL YR BUDGET 2017-18	YTD ACT APR-SEP 2017-18	FULL YR BUDGET 2018-19	Change	Notes
			COST CENTRE : 222						
			COST CENTRE : GRANTS						
1	222	5010	Sundry Grants (Internal Grant)	6,900	7,000	1,938	7,000	0	
2	222	6510	Litter Picking	473					
			TOTAL EXPENDITURE	**7,373**	**7,000**	**1,938**	**7,000**	**0**	
	222	**5010**	**Sundry Grants**						
3	VARIABLE		All Saints Church	1,000				0	
4	VARIABLE		Bereavement Charity	1,000				0	
5	VARIABLE		Blendworth Brass Band			500			
6	VARIABLE		Blendworth Church Centre	600				0	
7	VARIABLE		CAB East Hants	2,000				0	
8	VARIABLE		Holy Trinity Church	500		188		0	
9	VARIABLE		HomeStart Butser	1,500				0	
10	VARIABLE		Horndean Technology College	300		350		0	
11	VARIABLE		Horndean Walking Netball			200		0	
12	VARIABLE		Victim Support			200		0	
13	VARIABLE		1st Horndean Scout Group			500		0	
14	VARIABLE		Other		7,000		7,000		
				6,900	7,000	1,938	7,000	0	

Ref	CC	Nominal	Description	FULL YR ACTUAL 2016-17	FULL YR BUDGET 2017-18	YTD ACT APR-SEP 2017-18	FULL YR BUDGET 2018-19	Change	Notes
			COST CENTRE : 301						
			COST CENTRE : NAPIER HALL						
1	301	1075	Halls Income	-24,362	-20,400	-12,015	-22,200	-1,800	review, increase?
			TOTAL INCOME	**-24,362**	**-20,400**	**-12,015**	**-22,200**	**-1,800**	
2	301	3001	Rates	3,098	2,807	2,703	2,757	-50	See Below for Detail
3	301	3002	Utilities	2,511	2,900	639	2,810	-90	See Below for Detail
4	301	3008	Licensing	732	410	122	571	161	See Below for Detail
5	301	3009	Repairs and Maintenance	4,362	4,000	2,117	3,500	-500	See Below for Detail
6	301	3052	Janitorial Supplies	93	50	64	50	0	Centralise?
7	301	3055	Caretaker Salaries	8,186	8,893	3,468	9,101	208	See 'STAFF' sheet
8	301	3060	Telephones	367	400	166	342	-58	See Below for Detail
			TOTAL EXPENDITURE	**19,349**	**19,460**	**9,278**	**19,131**	**-329**	
			TOTAL NET	**-5,013**	**-940**	**-2,736**	**-3,069**	**-2,129**	
	301	**1075**	**Hall Income**						
9	VARIABLE		Horndean Baptist Church	-9,506		-4,358		0	
10	VARIABLE		Dog Training	-4,583		-2,237		0	
11	VARIABLE		Lovedean Karate Club	-2,957		-1,478		0	
12	VARIABLE		Purple Promotions	-2,300		-1,238		0	
13	VARIABLE		Abstract Dance			-781			
14	VARIABLE		ams4fitness	-1,201		-568		0	
15	VARIABLE		Private	-1,024		-481		0	
16	VARIABLE		Other	-2,791	-20,400	-873	-20,400	0	
				-24,362	-20,400	-12,015	-20,400	0	
	301	**3001**	**Rates**						
17	FIXED		East Hants District Council	3,098	2,807	2,703	2,757	-50	Assume 2% Inflation increase on 2017-18 actual
				3,098	2,807	2,703	2,757	-50	
	301	**3002**	**Utilities**						
18	FIXED		Gas SSE	1,073	1,660	187	1,420	-240	3% Inflation Increase on 2016-17 Full Year Outturn (16-17 actual contains accruals)
19	FIXED		Electricity SSE	833	870	364	790	-80	3% Inflation Increase on 2016-17 Full Year Outturn (16-17 actual contains accruals)
20	FIXED		Castle Water	605	370	88	600	230	3% Inflation Increase on 2016-17 Full Year Outturn (16-17 actual contains accruals)
				2,511	2,900	639	2,810	-90	
	301	**3008**	**Licensing**						
21	FIXED		PPL : License to authorise the use of sound recordings	131	130	122	131	1	2% Inflation Increase on 2015-16 Actual
22	FIXED		PRS for Music : current year	441	280	0	441	161	
23	FIXED		PRS for Music : adjustment to previous yr	161		0		0	
				732	410	122	571	161	
	301	**3009**	**Repairs and Maintenance**						
24	FIXED		Griffin Fire & Training - Fire Alarms/Emergency Lights Inspection	319	180	249	320	140	
25	FIXED		PHS Group - Low Risk Waste, Sanitary Disposal, Hand Driers, Dust Mats	838	900	399	753	-147	new contract
26	FIXED		PHS Group - Annual Duty of Care	56	60	56	60		
27	FIXED		Rowlands Castle Cleaning - Window Cleaning	285	300	150	240	-60	8 Cleans per annum
28	VARIABLE		SSE - Fixed Wire Inspection & PAT Testing	519				0	
29	VARIABLE		British Maids - Carpet Clean		100		100	0	
30	VARIABLE		Blendworth Property Maintenance etc	1,818	1,460	590	2,027	567	
31	VARIABLE		Sean Mason Electrical			570		0	
32	VARIABLE		Currys - Cooker and Vacuum Cleaners	526				0	
33	VARIABLE		Other			103		0	
34	NON RECURRING		Boiler				0	0	to be replaced in 2017-18
35	NON RECURRING		Fencing		1,000			-1,000	Agreed as per 1st Budget Meeting on 12-09-16
				4,362	4,000	2,117	3,500	-500	
	301	**3060**	**Telephones**						
36	FIXED		Peach Technologies - WIFI	269	250	136	270	20	£22.49pcm
37	FIXED		Vodafone - Caretaker Mobile	97	150	30	72	-78	CT mobiles transferred to CC470
				367	400	166	342	-58	

Ref	CC	Nominal	Description	FULL YR ACTUAL 2016-17	FULL YR BUDGET 2017-18	YTD ACT APR-SEP 2017-18	FULL YR BUDGET 2018-19	Change	Notes
			COST CENTRE : 305						
			COST CENTRE : JUBILEE HALL						
1	305	1075	Halls Income	-24,687	-20,400	-13,216	-22,200	-1,800	review, increase?
			TOTAL INCOME	**-24,687**	**-20,400**	**-13,216**	**-22,200**	**-1,800**	
2	305	3001	Rates	1,839	1,694	1,631	1,664	-30	See Below for Detail
3	305	3002	Utilities	2,636	2,270	668	2,665	395	See Below for Detail
4	305	3008	Licensing	282	310	280	171	-139	See Below for Detail
5	305	3009	Repairs and Maintenance	2,848	4,000	951	4,000	0	See Below for Detail
6	305	3052	Janitorial Supplies	133	100	14	100	0	Centralise?
7	305	3055	Caretaker Salaries	11,094	12,625	5,960	12,306	-319	See 'STAFF' sheet
8	305	3056	Security	588	510	442	620	110	See Below for Detail
9	305	3060	Telephones	560	700	281	564	-136	See Below for Detail
			TOTAL EXPENDITURE	**19,981**	**22,209**	**10,227**	**22,090**	**-119**	
			TOTAL NET	**-4,705**	**1,809**	**-2,989**	**-110**	**-1,919**	
	305	**1075**	**Hall Income**						
10	VARIABLE		Slimming World	-8,431		-4,184		0	
11	VARIABLE		Buzy Bee Quilters	-4,818		-2,468		0	
12	VARIABLE		Prvate Booking (Casuals)	-4,611		-2,834		0	
13	VARIABLE		Homestead Dog Training	-1,594		-950		0	
14	VARIABLE		1st Catherington Air Scouts	-748		-332		0	
15	VARIABLE		PFM WEL-being	-726		-330		0	
16	VARIABLE		ams4fitness	-700		-304		0	
17	VARIABLE		East Hampshire District Council	-607		-518		0	
18	VARIABLE		Brownies	-485		-198		0	
19	VARIABLE		Southern Health	-356		-277		0	
20	VARIABLE		Other	-1,610	-20,400	-820	-20,400	0	
				-24,687	-20,400	-13,216	-20,400	0	
	305	**3001**	**Rates**						
21	FIXED		East Hants District Council	1,839	1,694	1,631	1,664	-30	Assume 2% Inflation increase on 2017-18 actual
				1,839	1,694	1,631	1,664	-30	
	305	**3002**	**Utilities**						
22	FIXED		Electricity : EON / SSE	2,261	2,000	498	2,330	330	3% Inflation Increase on 2016-17 Full Year Outturn
23	FIXED		Castle Water	103	76	48	90	14	3% Inflation Increase on 2016-17 Full Year Outturn
24	FIXED		Southern Water (Business Stream)	272	194	121	245	51	3% Inflation Increase on 2016-17 Full Year Outturn
				2,636	2,270	668	2,665	395	
	305	**3008**	**Licensing**						
25	FIXED		PPL : License to authorise the use of sound recordings	110	130	122		-130	Budget is as per 2017-2018 charge
26	FIXED		PRS for Music (Annual)	172	180	171	171	-9	
27	FIXED		PRS : adjustment to previous yr			-13			
				282	310	280	171	-139	
	305	**3009**	**Repairs and Maintenance**						
28	FIXED		PHS Group - Low Risk Waste, Sanitary Disposal, Hand Driers	841	900	465	759	-141	new contract
29	FIXED		PHS Group - Annual Duty of Care	56	60	0	60	0	
30	FIXED		Rowlands Castle Cleaning - Window Cleaning	175	300	125	200	-100	8 Cleans per annum
31	FIXED		Southern Fire Protection	51	50	30	50	0	
32	VARIABLE		Blendworth Property Maintenance	370			0	0	
33	VARIABLE		British Maids (6 month clean)	450			450	450	
34	VARIABLE		Sean Mason Electrical	165		330	0	0	
35	VARIABLE		Other	740	2,690	1	2,481	-209	
				2,848	4,000	951	4,000	0	
	305	**3056**	**Security**						
36	FIXED		Christie Intruder Alarms (CIA) - Annual Alarm System Check	260	250	269	260	10	
37	FIXED		British Telecom - Security Alarm	256	260	173	360	100	
38	VARIABLE		Top Notch Signs	72			0	0	
				588	510	442	620	110	
	305	**3060**	**Telephones**						
39	FIXED		Peach Technologies - WIFI	119	120	60	120	0	£10pcm
40	FIXED		Vodafone - Caretaker Phones	175	320	77	144	-176	£6pcm x 2
41	FIXED		British Telecom - Pay Phone	266	260	144	300	40	£75pq
				560	700	281	564	-136	

Ref	CC	Nominal	Description	FULL YR ACTUAL 2016-17	FULL YR BUDGET 2017-18	YTD ACT APR-SEP 2017-18	FULL YR BUDGET 2018-19	Change	Notes
			COST CENTRE : 310						
			COST CENTRE : TYFIELD HOUSE						
1	310	3001	Rates	4,308	4,308	4,147	4,230	-77	See Below for Detail
2	310	3002	Utilities	1,704	1,900	624	1,855	-45	See Below for Detail
3	310	3009	Repairs and Maintenance	2,009	1,200	812	1,200	0	See Below for Detail
4	310	3012	Rent	13,681	14,806	7,403	14,806	0	See Below for Detail
5	310	3020	Staff Cleaning	396	692	318	705	13	See 'STAFF' sheet
6	310	3052	Janitorial Supplies	3	200	4	200	0	
7	310	3056	Security	717	900	735	900	0	See Below for Detail
8	310	3060	Telephones	1,979	2,800	1,053	1,902	-898	See Below for Detail
			TOTAL EXPENDITURE	**24,796**	**26,806**	**15,096**	**25,798**	**-1,008**	
	310	**3001**	**Rates**						
9	FIXED		East Hants District Council	4,308	4,308	4,147	4,230	-78	Assume 2% Inflation increase on 2017-18 actual
				4,308	4,308	4,147	4,230	-78	
	310	**3002**	**Utilities**						
10	FIXED		Electricity : EON / SSE	1,449	1,640	512	1,640	0	3% Inflation Increase on 2016-17 Full Year Outturn
11	FIXED		Castle Water	67	70	31	61	-9	3% Inflation Increase on 2016-17 Full Year Outturn
12	FIXED		Southern Water (Business Stream)	187	190	81	154	-36	3% Inflation Increase on 2016-17 Full Year Outturn
				1,704	1,900	624	1,855	-45	
	310	**3009**	**Repairs and Maintenance**						
13	FIXED		British Maids - Office Cleaning	572	0	0	0	0	In House - since 2017-18
14	FIXED		Rowlands Castle Cleaning - Window Cleaning	120	160	80	160	0	8 Cleans per annum
15	FIXED		Southern Fire Protection - Annual Inspection of Fire Extiunguishers	137	150		150	0	
16	FIXED		Southern Fire Protection - Annual Inspection of Fire Alarms & Lights		90	49	50	-40	
17	FIXED		SSE Contracting Ltd - PAT Testing		200		200	0	
18	VARIABLE		Blendworth Property Maintenance	465		130		0	
19	VARIABLE		Sean Mason Electrical - Various Lighting Repairs	584		550		0	
20	VARIABLE		Other	131	600	2	640	40	
				2,009	1,200	812	1,200	0	
	310	**3012**	**Rent**						
21	FIXED		Robert Harriott	13,681	14,806	7,403	14,806	0	3 Yr agreement started from 01-01-17
				13,681	14,806	7,403	14,806	0	
	310	**3056**	**Security**						
22	FIXED		Christie Intruder Alarms (CIA) - Annual Security	513	510	524	530	20	
23	FIXED		Southern Fire Protection - Fire Alarm Inspection & Emergency Lights	140		130		0	budgeted on 3009
24	FIXED		Christie Intruder Alarms (CIA) - CCTV Annual Charge	64	70		70	0	
25	FIXED		SSE - PAT Testing		200		200	0	reduce as less frequent testing needed
26	VARIABLE		Other - Locks		120	81	100	-20	
				717	900	735	900	0	
	310	**3060**	**Telephones**						
27	FIXED		Peach Technologies - ISDN Line, Alarm, Calls	1,262	2,000	628	1,320	-680	£110pcm
28	FIXED		British Telecom WIFI Line (02392 570550)	268	220	172	360	140	£90 per quarter
29	FIXED		Plusnet plc - Broadband WIFI	160	180	75	150	-30	£12.50pcm
30	FIXED		Vodafone	289	400	178	72	-328	£6pcm
				1,979	2,800	1,053	1,902	-898	

Ref	CC	Nominal	Description	FULL YR ACTUAL 2016-17	FULL YR BUDGET 2017-18	YTD ACT APR-SEP 2017-18	FULL YR BUDGET 2018-19	Change	Notes
			COST CENTRE : 315						
			COST CENTRE : LUCKY LITE						
1	315	3001	Rates	2,299	2,614	2,462	2,511	-102	See Below for Detail
2	315	3002	Utilities	368	600	293	400	-200	See Below for Detail
3	315	3009	Repairs and Maintenance	209	500	0	500	0	See Below for Detail
4	315	3012	Rent	6,015	6,000	3,120	6,240	240	See Below for Detail
			TOTAL EXPENDITURE	**8,891**	**9,714**	**5,875**	**9,651**	**-62**	
	315	**3001**	**Rates**						
5	FIXED		East Hants District Council	2,299	2,614	2,462	2,511	-102	Assume 2% Inflation increase on 2017-18 actual
				2,299	2,614	2,462	2,511	-102	
	315	**3002**	**Utilities**						
6	FIXED		Lucky Lite - Electricity	368	600	293	400	-200	Bill provided by Lucky Lite with meter readings
				368	600	293	400	-200	
	315	**3009**	**Repairs and Maintenance**						
7	VARIABLE		Other	209	500	0	500	0	
				209	500	0	500	0	
	315	**3012**	**Rent**						
8	FIXED		Lucky Lite	6,015	6,000	3,120	6,240	240	3 Year rental started on 31-12-16
				6,015	6,000	3,120	6,240	240	

Ref	CC	Nominal	Description	FULL YR ACTUAL 2016-17	FULL YR BUDGET 2017-18	YTD ACT APR-SEP 2017-18	FULL YR BUDGET 2018-19	Change	Notes
			COST CENTRE : 407						
			COST CENTRE : COUNTRYSIDE SITES						
1	407	1005	HLS Payments	-7,863	-7,863	101	-7,863	0	
2	407	1022	Grazing Income	0	0	0	0	0	
3	407	1030	Rural Payments Scheme	-3,893	-3,116	-3,441	-3,116	0	
4	407	1035	Catherington Down (Hampshire CC)	-750	-750	-750	-750	0	
5	407	1038	Councillor Grants (EHDC)	-7,043	0	0	0	0	
6	407	1050	Developer's Contributions	0	0	-10,609	0	0	
			TOTAL INCOME	**-19,549**	**-11,729**	**-14,699**	**-11,729**	**0**	
7	407	3100	Granary	84	0	0	0	0	
8	407	6010	Catherington Down	90	0	80	0	0	
9	407	6020	Catherington Lith	168	0	1,375	0	0	
10	407	6030	Catherington Pond	0	0	30	0	0	
11	407	6040	Causeway Copse	0	0	0	0	0	
12	407	6050	Dell Piece	533	0	0	0	0	
13	407	6060	Hazleton Common	62	0	70	0	0	
14	407	6090	Old School Field	0	0	0	0	0	
15	407	6110	Parsonage Field	0	0	0	0	0	
16	407	6140	Wagtail Copse	0	0	0	0	0	
17	407	6150	Yoells Copse	0	0	9,913	0	0	
18	407	6160	Other Sites	3,703	6,000	269	6,000	0	centralised budget
			TOTAL EXPENDITURE	**4,640**	**6,000**	**11,737**	**6,000**	**0**	
			TOTAL NET	**-14,909**	**-5,729**	**-2,962**	**-5,729**	**0**	
	407	**1005**	**HLS Payments**						
19	FIXED		Environmental Stewardship	-7,863	-7,863	0	-7,863	0	as per Natural England Agreement
20	NON RECURRING		Environmental Stewardship prior year accrual adjustment			101			
				-7,863	-7,863	101	-7,863	0	
	407	**1030**	**Rural Payments Scheme**						
21	VARIABLE		Basic Payment Scheme	-3,893	-3,116	-3,441	-3,116	0	variable claim
	407	**1035**	**Catherington Down**						
22	FIXED		Hampshire County Council	-750	-750	-750	-750	0	
	407	**1038**	**Councillor Contributions**						
23	NON RECURRING		Interpretation Panels	-3,731	0	0	0		
24	NON RECURRING		Oaks Coppice Fencing	-1,000	0	0	0		
25	NON RECURRING		Jays Close Hedge	-674	0	0	0		
26	NON RECURRING		Jays Close Table	-638	0	0	0		
27	NON RECURRING		Oaks Coppice Pond	-1,000	0	0	0		
				-7,043	0	0	0	0	
	407	**1050**	**Developer's Contribution**						
28	NON RECURRING		Catherington Lith Pathway			-9,234	0		
29	NON RECURRING		Yoell's Copse Pathway			-1,375	0		
				0	0	-10,609	0	0	
	407	**6160**	**Other Sites**						
30	NON RECURRING		Oaks Coppice Fencing (Grant Funded)	1,046	0	0	0		
31	NON RECURRING		Oaks Coppice Treework (Grant Funded)	1,000	0	0	0		
32	NON RECURRING		Jays Close Picnic Table (Grant Funded)	631	0	0	0		
33	NON RECURRING		Jays Close Shrubs (Grant Funded)	553	0	0	0		
34	VARIABLE		Godwin Crescent Fencing	197	0	0	0		
35	VARIABLE		Yews Knotwood Treatment	160	0	0	0		
36	VARIABLE		Gavel Board	71	0	0	0		
37	VARIABLE		Shepherds Close Fencing	22	0	0	0		
38	VARIABLE		Eskdale Close Paving	14	0	0	0		
39	VARIABLE		Ashley Close Fencing	4	0	0	0		
40	VARIABLE		Sand	4	0	0	0		
41	VARIABLE		Chervill Close Litter Bin	0	0	269	0		
42	VARIABLE		Other Sites	0	6,000	0	6,000		
				3,703	6,000	269	6,000	0	

Ref	CC	Nominal	Description	FULL YR ACTUAL 2016-17	FULL YR BUDGET 2017-18	YTD ACT APR-SEP 2017-18	FULL YR BUDGET 2018-19	Change	Notes
			COST CENTRE : 408						
			COST CENTRE : AMENITY SITES						
1	408	**1025**	Football Pitches	-2,011	-2,011	-1,005	-2,011	0	
2	408	1038	Councillor Grants (EHDC)	-4,219	0	0	0	0	Grant for LychGate Repair
3	408	1050	Developer's Contribution	-140,617	0	0	0	0	EHDC re Playground
			TOTAL INCOME	**-146,846**	**-2,011**	**-1,005**	**-2,011**	**0**	
4	408	**3001**	Rates	0	0	1,142	1,165	1,165	Assume 2% Inflation increase on 2017-18 actual
5	408	3100	Granary	0	0	13	0	0	
6	408	**3150**	War Memorials	170	170	0	170	0	
7	408	6052	Deep Dell	116	0	0	0	0	
8	408	6054	Downs Park	0	0	0	0	0	
9	408	**6070**	Jubilee Field	987	0	32	0	0	
10	408	6100	Devolved Open Spaces	0	0	0	0	0	
11	408	6115	Five Heads Recreation Ground	149	0	0	0	0	
12	408	6120	St Giles Churchyard	116	0	0	0	0	
13	408	**6122**	All Saints Churchyard	5,899	0	0	0	0	
14	408	**6130**	Village Centre	197	0	1,636	1,800	1,800	
15	408	6160	Other Sites	0	2,000	0	2,000	0	centralised budget
16	408	**6180**	Football Pitches Maintenance	804	2,000	0	3,500	1,500	
17	408	6205	Car Parks	0	300	0	300	0	
18	408	**6580**	Play Equipment	155,689	6,130	1,492	4,000	-2,130	reduce as new equipment
19	408	6582	Playground Checks Salaries	1,603	1,838	740	1,871	33	See 'STAFF' sheet
			TOTAL EXPENDITURE	**165,731**	**12,438**	**5,056**	**14,806**	**2,368**	
			TOTAL NET	**18,885**	**10,427**	**4,050**	**12,795**	**2,368**	
	408	**1025**	**Football Pitches**						
20	FIXED		Horndean Hawks	-1,011	-1,011	-500	-1,011	0	
21	FIXED		Horndean FC	-1,000	-1,000	-505	-1,000	0	
				-2,011	-2,011	-1,005	-2,011	0	
	408	**1050**	**Developer's Contribution**						
22	NON RECURRING		East Hampshire District Council	-140,617	0	0	0	0	
				-140,617	0	0	0	0	
	408	**3001**	**Rates**						
23	FIXED		East Hampshire District Council - Car Park	0	0	1,142	1,165	1,165	Assume 2% Inflation increase on 2017-18 actual
				0	0	1,142	1,165	1,165	
	408	**3150**	**Repairs and Maintenance**						
24	FIXED		Gillett & Johnston - Service of Clock	170	170		170	0	
				170	170	0	170	0	
	408	**6070**	**Jubilee Field**						
25	NON RECURRING		NBB Recycled Furniture - Bench	589	0		0	0	
26	NON RECURRING		Other	398	0	32	0	0	
				987	0	32	0	0	
	408	**6122**	**All Saints Churchyard**						
27	NON RECURRING		IW Payne	5,610				0	
28	NON RECURRING		Brutton & Co	289				0	
				5,899	0	0	0	0	
	408	**6130**	**Village Centre**						
29	NON RECURRING		East Hampshire District Council - Welcome to Horndean Sign		0	688	0	0	
30	VARIABLE		Water Irrigation - Watering Lances		0	58	0	0	
31	VARIABLE		Plantscape - 10 x Planters		0	890	1,800	1,800	
				0	0	1,636	1,800	1,800	
	408	**6180**	**Football Pitches Maintenance**						
32	VARIABLE		Southern Ground Care - Pitch Maintenance	550				0	
33	VARIABLE		Southern Ground Care - Seed & Fertilise Pitch	254				0	
34	VARIABLE		Other		2,000		3,500	1,500	see MM Quote - various options, minimal spend in 2017-18
				804	2,000	0	3,500	1,500	
	408	**6580**	**Play Equipment Maintenance**						
35	FIXED		Playsafe Playgrounds Limited - Annual Inspection	539	530	539	530	0	
36	VARIABLE		Playsafe Playgrounds Limited - Repair Play Surface	548				0	
37	VARIABLE		Various - General Repairs and Equipment replacement	1,204	5,600	245	3,470	-2,130	
38	NON RECURRING		Scandor - New Playground Equipment (Partly EHDC Funded)	153,399	0	708		0	
				155,689	6,130	1,492	4,000	-2,130	

Ref	CC	Nominal	Description	FULL YR ACTUAL 2016-17	FULL YR BUDGET 2017-18	YTD ACT APR-SEP 2017-18	FULL YR BUDGET 2018-19	Change	Notes
			COST CENTRE : 470						
			COST CENTRE : OTHER OPEN SPACES COSTS						
1	470	1034	Sale of Vehicle	0	0	0	0	0	
			TOTAL INCOME	**0**	**0**	**0**	**0**	**0**	
2	470	3060	Telephones	0	0	0	288	288	Countryside Team Mobiles - £6pcm x 4 mobiles
3	470	4062	Events	415	1,000	163	1,000	0	BioBlitz
4	470	6500	Countryside Team Salaries	111,750	119,326	59,428	131,620	12,294	See 'STAFF' sheet, increase mainly due to transfer from EMRs
5	470	6501	Countryside Agency Staff	1,391	0	0	0	0	
6	470	6510	Litter Picking	2,962	1,900	1,279	1,900	0	See Below for Detail
7	470	6530	Dog Waste Bins	5,622	4,800	2,386	4,900	100	See Below for Detail
8	470	6590	Materials & Equipment Maintenance	499	1,200	1,015	1,700	500	See Below for Detail
9	470	6591	Rangers Equipment	690	500	312	500	0	
10	470	6592	Rangers Equipment Hire	76	1,500	0	1,000	-500	See Below for Detail
11	470	6620	Vehicle Running Costs	3,699	6,000	2,081	4,000	-2,000	See Below for Detail
12	470	6624	Waste Removal	2,499	3,000	1,111	3,990	990	See Below for Detail
13	470	6636	Grass Cutting	16,000	16,300	0	16,300	0	See Below for Detail
14	470	6638	Fencing	1,807	2,000	116	2,000	0	See Below for Detail
15	470	6640	Training for Countryside Team	2,223	2,500	1,115	2,500	0	
16	470	6648	Tree Work & Maintenance	4,970	4,000	2,250	4,000	0	See Below for Detail
17	470	6650	Uniform for Countryside Team	634	625	164	625	0	
18	470	6651	Personal Protection Equipment	522	625	216	1,250	625	turnover of staff ; potential 3 members of staff
19	470	6661	Open Spaces, Projects	1,943	2,000	0	2,000	0	See Below for Detail
			TOTAL EXPENDITURE	**157,702**	**167,276**	**71,636**	**179,573**	**12,297**	
			TOTAL NET	**157,702**	**167,276**	**71,636**	**179,573**	**12,297**	
	470	**6510**	**Litter Picking**						
20	FIXED		The New Blendworth Centre - Litter Picking	1,589	1,700	884	1,700	0	£32 per week + 2% Inflation
21	FIXED		Abbey Polythene	390	200	395	200	0	
22	FIXED		Blendworth Tree Surgeons - Tipping Green Waste	875	0	0	0	0	Budget moved to Waste Collection
23	NON RECURRING		Spaldings - Scissor Pickers	108	0	0	0		
				2,962	1,900	1,279	1,900	0	
	470	**6530**	**Dog Waste Bins**						
24	FIXED		Idverde	4,680	4,800	2,386	4,900	100	12m notice period needed before taking in house
25	NON RECURRING		Idverde (2015-16)	927	0	0	0	0	
26	VARIABLE		Wyborne - Keys for Bins	15	0	0	0	0	
				5,622	4,800	2,386	4,900	100	
	470	**6590**	**Materials & Equipment Maintenance**						
27	FIXED		Denmead Mower Services/Carters - Maintenance of Machinery	268	1,000	753	1,500	500	Annual Inspection of Rangers Equipment
28	VARIABLE		General Repairs & Equipment	231	200	263	200	0	
				499	1,200	1,015	1,700	500	
	470	**6592**	**Rangers Equipment Hire**						
29	VARIABLE		Beaver Tool Hire - Turf Cutter	76		0		0	
30	VARIABLE		Beaver Tool Hire - Hire of Chipper		1,500		1,000	-500	
				76	1,500	0	1,000	-500	
	470	**6620**	**Vehicle Running Costs**						
31	FIXED		DVLA - Driving Record Requests		60	0	60	0	
32	FIXED		Road Tax	460	500	240	500	0	
33	VARIABLE		Fuel	1,855	2,000	915	2,000	0	
34	VARIABLE		MOT, Repairs, Services	1,384	3,440	927	1,440	-2,000	to be increased as vehicles age
				3,699	6,000	2,081	4,000	-2,000	
	470	**6624**	**Waste Removal**						
35	FIXED		Veolia - 1 pick up per week at Tyfield & LuckyLite	1,929	1,950	1,111	2,040	90	52 weeks x £38.38 per week + 2% inflation
36	FIXED		Veolia - Duty of Care	150	150	0	150	0	£12.50pcm
37	VARIABLE		Southern Asbestos Solutions - Asbestos Fly Tip Collection	0	300	0	300	0	
38	VARIABLE		Blendworth Tree Surgeons - Tipping Green Waste	420	600	0	1,500	900	Budget moved from Litter Picking, see exp. on 6510
				2,499	3,000	1,111	3,990	990	
	470	**6636**	**Grass Cutting**						
39	FIXED		NORSE - Annual Contract	16,000	16,300	0	16,300	0	Add 2% Inflation
				16,000	16,300	0	16,300	0	
	470	**6638**	**Fencing**						
40	VARIABLE		Fencing around the Parish	1,807	2,000	116	2,000	0	
				1,807	2,000	116	2,000	0	
	470	**6640**	**Training for Countryside Team**						
41	VARIABLE		Amazon - Wild Flower Key Book	23				0	
42	VARIABLE		Arboricultural Association - Tree Forks Training	115				0	
43	VARIABLE		Dale Valley Training - Tree Inspection/Survey Course	155				0	
44	VARIABLE		Dale Valley Training - Brushcutter Course	166				0	
45	VARIABLE		Dale Valley Training - Ladder Safety Course	219				0	
46	VARIABLE		Dale Valley Training - Health & Saftey Course	0		120		0	
47	VARIABLE		Drivelink Training - Felling Trees	545				0	
48	VARIABLE		Hampshire Proficiency Test Centre - Pesticide Course	90				0	
49	VARIABLE		HCS Safety Limited - Abrasive Wheel Training			225		0	
50	VARIABLE		Project Skills - Roads & Street Working	507				0	
51	VARIABLE		Sparshalt College - Pesticide Course	298				0	
52	VARIABLE		St Johns Ambulance - IOSHH Managing Safety Course			525		0	
53	VARIABLE		St Johns Ambulance - Requalification Course			210		0	
54	VARIABLE		Wildlife Surrey - Leading Volunteer Tasks	105				0	
55	VARIABLE		Wildlife Surrey - Ecology & Survey Training	0		35		0	
56	VARIABLE		Other	0	2,500	0	2,500	0	
				2,223	2,500	1,115	2,500	0	
	470	**6648**	**Tree Work & Maintenance**						
57	FIXED		ACD Landscape Architects Ltd - Annual Tree Safety Survey	1,050	1,250	0	1,250	0	
58	VARIABLE		Other	3,920	2,750	2,250	2,750	0	Additional £4,000 in Earmarked Reserve, Ash Dieback
				4,970	4,000	2,250	4,000	0	
	470	**6661**	**Open Spaces, Projects**						
59	VARIABLE		Boardwalks	1,943	2,000	0	2,000		Year 3 of 3 (3 years from 2016-17)
				1,943	2,000	0	2,000	0	

Item: 6

HORNDEAN PARISH COUNCIL

FINANCE & GP MEETING : 6th November 2017

SUBJECT OF REPORT: Quarter 2 Management Accounts (Apr-Sep 2017)

Income & Expenditure (4 page spreadsheet attached)

The year to date position at the end of September 2017 showed a favourable variance of £23.3k. The main components of this underspend are as follows:

i) Staff Salaries : £8.5k (see separate analysis of budget v actual)
ii) Hall Hire, income banked in excess of the target: £4.8k
iii) Vehicle Running Costs: £0.9k
iv) Play Equipment Repairs: £1.6k
v) Countryside Sites: £1.9k

We have received £10,609 in Developer's Contributions from East Hants District Council. This has been spent on footpaths at Yoell's Copse and Catherington Lith.

Balance Sheet (spreadsheet attached)

Current Assets

As at 30th September Current Assets totalled £629.8k
Cash balances, including Petty Cash, totalled £622.6k
Debtors (unpaid hall invoices) stood at £4.2k
VAT to be reclaimed from HMRC stood at £2.9k. The Quarter 2 claim has been submitted.

Liabilities

As at 30th September 2017 Current Liabilities totalled £5.3k.
This comprised of accruals (supplier invoices outstanding) of £3.8k
Hall Income deposits received that are due for return of £0.8k.
Hall Income received for bookings after the end of this accounting periods (September 30th) of £0.7k

Earmarked Reserves

There has been no change to the Earmarked Reserves of £177.2k since the start of the financial year. It now seems likely that the Staff reserve held to cover the final 3.5 months of the 18 month contract will not be required due to staff vacancies in the Countryside Team

Report Prepared by Simon Ritson, Responsible Finance Officer

INCOME AND EXPENDITURE TO SEPTEMBER 2017		Current Month (September)			Year to Date (Apr-Sep)			Annual	Funds	From	
		Actual	Budget	Variance	Actual	Budget	Variance	Budget	Available	EMRs	Notes
201	**Central Costs - Finance & General Purposes**										
1000	Precept	182,210	182,210	0	364,420	364,419	1	364,419			
1001	Council Tax Support Grant	10,769	10,769	0	21,538	21,538	0	21,538			
1043	Donations	0	0	0	0	0	0	0			
1060	Information Officer	0	0	0	3,404	3,404	0	3,404			
1090	Interest Received	114	158	-44	1,778	948	830	1,900			Includes £999 of compensation
	TOTAL INCOME	**193,093**	**193,137**	**-44**	**391,140**	**390,309**	**831**	**391,261**		**0**	
2000	Admin Salaries	9,903	10,433	530	58,887	62,598	3,711	125,205	66,318		Additional admin day in the budget that is not routinely used
2050	Staff Travel & Expenses	402	125	-277	1,062	750	-312	1,500	438		
2060	Staff Training	0	200	200	638	1,200	562	2,400	1,762		
2070	Medical / Health & Safety Exp.	67	50	-17	73	300	227	600	527		
2920	Recruitment	0	0	0	390	400	10	1,000	610		
3052	Janitorial Supplies	75	20	-55	198	120	-78	240	42		
4011	IT Support	53	200	147	1,163	1,200	37	2,400	1,237		
4022	Postage	0	35	35	182	210	28	420	238		
4024	Printing	147	140	-7	858	840	-18	1,688	830		
4026	Stationery	106	100	-6	370	600	230	1,200	830		
4029	Subscriptions	215	215	0	2,715	2,717	2	4,500	1,785		
4030	Audit	200	0	-200	-10	0	10	1,890	1,900		
4035	Professional Fees	0	300	300	1,751	1,800	49	3,600	1,849		LEOH £800, Adverse Possession £490
4040	Insurance	0	0	0	0	0	0	11,200	11,200		
4062	Public Events	14	50	36	316	550	234	4,500	4,184		
4072	Members Expenses & Training	0	60	60	0	340	340	700	700		
4075	Superannuation fund supplement	600	583	-17	3,600	3,498	-102	7,000	3,400		
4078	Office Equipment	0	150	150	275	900	625	1,850	1,575		
	TOTAL EXPENDITURE	**11,782**	**12,661**	**879**	**72,468**	**78,023**	**5,555**	**171,893**	**99,425**	**0**	
	NET EXPENDITURE OVER INCOME	**-181,311**	**-180,476**	**835**	**-318,672**	**-312,286**	**6,386**	**-219,368**			
222	**S137 Grants**										
5010	Sundry Grants (Internal Grant)	0	0	0	1,938	1,900	-38	7,000	5,062		
	TOTAL EXPENDITURE	**0**	**0**	**0**	**1,938**	**1,900**	**-38**	**7,000**	**5,062**		
	NET EXPENDITURE OVER INCOME	**0**	**0**	**0**	**1,938**	**1,900**	**-38**	**7,000**			

INCOME AND EXPENDITURE TO SEPTEMBER 2017		Current Month (September)			Year to Date (Apr-Sep)			Annual	Funds	From	
		Actual	Budget	Variance	Actual	Budget	Variance	Budget	Available	EMRs	Notes
301	**Napier Hall**										
1075	Halls Income	2,305	1,700	605	12,015	10,200	1,815	20,400			
	TOTAL INCOME	**2,305**	**1,700**	**605**	**12,015**	**10,200**	**1,815**	**20,400**			
3001	Rates	0	0	0	2,703	2,807	104	2,807	104		
3002	Utilities	84	240	156	639	1,440	801	2,900	2,261		
3008	Licensing	0	0	0	122	130	8	410	288		
3009	Repairs and Maintenance	106	333	227	2,117	1,998	-119	4,000	1,883		incl. bar Gate (£490), emergency lights repair (£395)
3052	Janitorial Supplies	0	4	4	64	24	-40	50	-14		
3055	Caretaker Salaries	701	741	40	3,468	4,446	978	8,893	5,425		
3060	Telephones	29	33	4	166	198	32	400	234		
	TOTAL EXPENDITURE	**920**	**1,351**	**431**	**9,279**	**11,043**	**1,764**	**19,460**	**10,181**		
	NET EXPENDITURE OVER INCOME	**-1,385**	**-349**	**1,036**	**-2,736**	**843**	**3,579**	**-940**			
305	**Jubilee Hall**										
1075	Halls Income	2,201	1,700	501	13,216	10,200	3,016	20,400			
	TOTAL INCOME	**2,201**	**1,700**	**501**	**13,216**	**10,200**	**3,016**	**20,400**			
3001	Rates	0	0	0	1,631	1,694	63	1,694	63		
3002	Utilities	197	189	-8	668	1,134	466	2,270	1,602		
3008	Licensing	0	0	0	280	310	30	310	30		
3009	Repairs and Maintenance	94	333	239	951	1,998	1,047	4,000	3,049		
3052	Janitorial Supplies	0	8	8	14	48	34	100	86		
3055	Caretaker Salaries	905	1,052	147	5,960	6,312	352	12,625	6,665		
3056	Security	269	250	-19	442	380	-62	510	68		
3060	Telephones	22	58	36	281	348	67	700	419		
	TOTAL EXPENDITURE	**1,487**	**1,890**	**403**	**10,227**	**12,224**	**1,997**	**22,209**	**11,982**		
	NET EXPENDITURE OVER INCOME	**-714**	**190**	**904**	**-2,989**	**2,024**	**5,013**	**42,609**			
310	**Tyfield House**										
3001	Rates	0	0	0	4,147	4,308	161	4,308	161		
3002	Utilities	90	158	68	624	948	324	1,900	1,276		
3009	Repairs and Maintenance	150	100	-50	812	600	-212	1,200	388		
3012	Rent	0	0	0	7,403	7,403	0	14,806	7,403		
3020	Cleaning Salaries	59	57	-2	318	342	24	692	374		
3052	Janitorial Supplies	0	16	16	4	96	92	200	196		
3056	Security	0	0	0	735	700	-35	900	165		
3060	Telephones	147	233	86	1,053	1,398	345	2,800	1,747		
	TOTAL EXPENDITURE	**446**	**564**	**118**	**15,096**	**15,795**	**699**	**26,806**	**11,710**		
	NET EXPENDITURE OVER INCOME	**446**	**564**	**118**	**15,096**	**15,795**	**699**	**26,806**			
315	**Lucky Lite**										
3001	Rates	0	0	0	2,462	2,614	152	2,614	152		
3002	Utilities	0	0	0	293	300	7	600	307		
3009	Repairs and Maintenance	0	42	42	0	252	252	500	500		
3012	Rent	520	500	-20	3,120	3,000	-120	6,000	2,880		
	TOTAL EXPENDITURE	**520**	**542**	**22**	**5,875**	**6,166**	**291**	**9,714**	**3,839**		
	NET EXPENDITURE OVER INCOME	**520**	**542**	**22**	**5,875**	**6,166**	**291**	**9,714**			

INCOME AND EXPENDITURE TO SEPTEMBER 2017		Current Month (September)			Year to Date (Apr-Sep)			Annual	Funds	From	
		Actual	Budget	Variance	Actual	Budget	Variance	Budget	Available	EMRs	Notes
407	**Countryside Sites**										
1005	HLS Payments	0	0	0	-101	0	-101	7,863			
1030	Rural Payments Scheme	24	0	24	3,441	3,116	325	3,116			
1035	Catherington Down	0	0	0	750	750	0	750			
1038	Councillor Grants (EHDC)	0	0	0	0	0	0	0			
1050	Developer's Contributions	0	0	0	10,609	0	10,609	0			Yoells Copse (£9,234) + Cath Lith (£1,375)
	TOTAL INCOME	**24**	**0**	**24**	**14,699**	**3,866**	**10,833**	**11,729**			
6010	Catherington Down	15	0	-15	80	0	-80	0	-80		
6020	Catherington Lith	0	0	0	1,375	0	-1,375	0	-1,375		Cath Lith Footpath paid by Developer's Cont. (£1,375)
6030	Catherington Pond	0	0	0	30	0	-30	0	-30		
6050	Dell Piece	0	0	0	0	0	0	0	0		
6060	Hazleton Common	0	0	0	70	0	-70	0	-70		
6110	Parsonage Field	0	0	0	0	0	0	0	0		
6150	Yoells Copse	0	0	0	9,913	0	-9,913	0	-9,913		Footpath paid by Developer's Cont. (£9,234)
6160	Other Sites	0	500	500	269	3,000	2,731	6,000	5,731		Chervill Close Bin
	TOTAL EXPENDITURE	**15**	**500**	**485**	**11,737**	**3,000**	**-8,737**	**6,000**	**-5,737**		
	NET EXPENDITURE OVER INCOME	**-9**	**500**	**509**	**-2,962**	**-866**	**2,096**	**-5,729**			
408	**Amenity Sites**										
1025	Football Pitches	168	167	1	1,005	1,002	3	2,011			
1038	Councillor Grants (EHDC)	0	0	0	0	0	0	0			
	TOTAL INCOME	**168**	**167**	**1**	**1,005**	**1,002**	**3**	**2,011**			
3001	Rates	0	0	0	1,142	0	-1,142	0	-1,142		Car Park, White Dirt Lane
3100	Granary	0	0	0	13	0	-13	0	-13		
3150	War Memorials	0	0	0	0	0	0	170	170		
6070	Jubilee Field	11	0	-11	32	0	-32	0	-32		
6115	Five Heads Recreation Ground	0	0	0	0	0	0	0	0		
6120	St Giles Churchyard	0	0	0	0	0	0	0	0		
6122	All Saints Church	0	0	0	0	0	0	0	0		
6130	Village Centre	0	0	0	1,636	0	-1,636	0	-1,636		10 x Planters, Welcome to Horndean Sign
6160	Other Sites	0	166	166	0	996	996	2,000	2,000		
6180	Football Pitches Maintenance	0	0	0	0	0	0	2,000	2,000		
6205	Car Parks	0	0	0	0	0	0	300	300		
6580	Play Equipment	0	510	510	1,492	3,060	1,568	6,130	4,638		
6582	Playground Checks Salaries	144	153	9	740	918	178	1,838	1,098		
	TOTAL EXPENDITURE	**155**	**829**	**674**	**5,055**	**4,974**	**-81**	**12,438**	**7,383**		
	NET EXPENDITURE OVER INCOME	**-13**	**662**	**675**	**4,050**	**3,972**	**-78**	**10,427**			

INCOME AND EXPENDITURE TO SEPTEMBER 2017		Current Month (September)			Year to Date (Apr-Sep)			Annual	Funds	From	
		Actual	Budget	Variance	Actual	Budget	Variance	Budget	Available	EMRs	Notes
470	**Other Open Spaces Costs**										
4062	Public Events	0	250	250	163	510	347	1,000	837		
6500	Countryside Team Salaries	8,238	10,476	2,238	59,428	62,856	3,428	119,326	59,898		Carrying a vacant post
6510	Litter Picking	147	140	-7	1,279	840	-439	1,900	621		Includes refuse sacks
6530	Dog Waste Bins	1,193	1,200	7	2,386	2,400	14	4,800	2,414		
6590	Materials & Equipment Maintenance	10	100	90	1,015	600	-415	1,200	185		Includes cost of annual service of tools
6591	Rangers Equipment	65	40	-25	312	240	-72	500	188		
6592	Rangers Equipment Hire	0	125	125	0	750	750	1,500	1,500		
6620	Vehicle Running Costs	967	500	-467	2,081	3,000	919	6,000	3,919		
6624	Waste Removal	205	250	45	1,111	1,500	389	3,000	1,889		
6636	Grass Cutting	0	0	0	0	0	0	16,300	16,300		
6638	Fencing	0	0	0	116	150	34	2,000	1,884		
6640	Training for Countryside Team	0	200	200	1,115	1,200	85	2,500	1,385		
6648	Tree Work & Maintenance	1,800	1,800	0	2,250	2,300	50	4,000	1,750		
6650	Uniform for Countryside Team	0	50	50	164	300	136	625	461		
6651	Personal Protection Equipment	55	50	-5	216	300	84	625	409		
6661	Open Spaces, Capital items	0	0	0	0	0	0	2,000	2,000		
	TOTAL EXPENDITURE	**12,680**	**15,181**	**2,501**	**71,636**	**76,946**	**5,310**	**167,276**	**95,640**	**0**	
	NET EXPENDITURE OVER INCOME	**12,680**	**15,181**	**2,501**	**71,636**	**76,946**	**5,310**	**167,276**			

GRAND TOTAL INCOME	**197,791**	**196,704**	**1,087**	**432,075**	**415,577**	**16,498**	**445,801**	**0**
GRAND TOTAL EXPENDITURE	**28,005**	**33,518**	**5,513**	**203,311**	**210,071**	**6,760**	**442,796**	**0**
GRAND TOTAL NET EXPENDITURE OVER INCOME	**-169,786**	**-163,186**	**6,600**	**-228,764**	**-205,506**	**23,258**	**-3,005**	**0**

Horndean Parish Council
Detailed Balance Sheet
Month No: 6 (SEPTEMBER 2017)

A/c	Account Description		Actual			Notes
	Current Assets					
101	Debtors		4,160			Unpaid customer invoices as at 30/09/2017
105	VAT Control A/c		2,902	7,062		Quarter 2 VAT to be reclaimed
110	Prepayments		122	122		
200	Co-op No. 1 Account		215,123			Balance reduced in October
204	Cambridge & Counties Bank		132,379			
210	Lloyds Bank Current Account		275,000			
220	Petty Cash		100	622,602		Balance reduced from £250 to £100
		Total Current Assets			**629,785**	
	Current Liabilities					
510	Accruals		3,786			Unpaid supplier invoices as at 30/09/2017
530	Hall Income Deposits		800			Hall hire deposits held
560	Receipts in Advance		719			Hall hire income received for future periods
		Total Current Liabilities		**5,305**		
		Total Assets Less Current Liablities			**624,480**	
	Represented By :-					
300	Current Year Fund		228,764	**228,764**		Balance on Funds received in 2017-18 from EHDC
310	General Funds		218,445	**218,445**		Brought forward reserves from 2016-2017
325	IT Equipment EMR		3,000			
326	Vehicle Replacement EMR		10,000			
329	Napier Hall Improvements EMR		27,350			
330	Staff Contingency EMR		6,438			Final 3.5 months of 5th member of Countryside Team
334	The Granary- Preserv&Maint EMR		6,000			
338	Lith Avenue/Lane EMR		7,000			
340	Jubilee Hall Extension EMR		41,125			
341	New Playground Fund EMR		36,858			
342	Equipment Replacement EMR		10,000			
343	Legal Costs EMR		10,000			
344	Election EMR		5,000			
345	Lovedean Solar Farm EMR		5,000			
346	Fencing EMR		5,000			
347	Tree Maintenance EMR		4,000			
348	LychGate Repairs EMR		500			
		Total Earmarked Reserves		**177,271**		
		Total Equity			**624,480**	

HORNDEAN PARISH COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE MEETING **Date: 06 November 2017**

AGENDA ITEM: 7

SUBJECT OF REPORT: Enhanced Contribution Pension Scheme

BACKGROUND

At the meeting of the Finance and General Purposes Committee on the 31 July, 2017, membership of the Local Government Pension Scheme (LGPS) was reviewed. The following was agreed for recommendation to Council in due course:

- No changes to be made to the existing pension rights for existing staff members.
- An Enhanced Contribution Pension Scheme be investigated for new staff members.
- An assessment of cost be undertaken to run a second Pension Scheme.

As an alternative pension scheme, NEST has been explored as a possible option in respect of future staff, please see attached information.

It is difficult to quantify the cost in terms of the ongoing administration of two pension schemes running in parallel. The RFO administers the LGPS, which is not without its difficulties, due in part to historical errors – the rectification process being time consuming. The complexities involved in managing two schemes would add to the workload of the RFO. It is not without relevance that the current RFO is an experienced qualified accountant which places the Council in a favourable position in terms of the management of its finance systems. This position will naturally eventually change and it is important to remain mindful of the limitations of the role of the RFO and refine expectations accordingly.

It is estimated that once the second scheme is in place, the cost in terms of staff resources would equate to an additional .75 of an hour per week. This would necessitate a review of the current workload in order to facilitate the new process within the time available.

RECOMMENDATION

The implementation of an additional pension scheme requires careful consideration, as in order to avoid payment of the exit fee (£394k) from LGPS, at least one member of staff would need to be enrolled in the current scheme for the foreseeable future. The practicalities of maintaining this position in the long term is not insignificant.

The recruitment and retention of quality staff is paramount to the success of the Council, and not easily achieved. The withdrawal of the LGPS in respect of newly recruited staff will not assist in either process.

Report prepared by:

Carla Baverstock-Jones
Chief Officer

HORNDEAN PARISH COUNCIL

F&GP MEETING : 6th November 2017

SUBJECT OF REPORT: PENSION

It is now a mandatory requirement to provide a pension for employees.

Currently, all Horndean Parish Council are enrolled into the Local Government Pension Scheme (LGPS). The only exceptions being those staff whose earnings are below the mandatory threshold for enrolment who then choose to opt out.

Every three years there is a re-valuation carried out of the Pension scheme run on our behalf by Hampshire County Council. This informs the contributions that are set for the following three years.

The future service rate covers the forecast cost of pension benefits being built up by contributing members.
This is collected by applying a % to the current basic pay of those staff in the scheme.

The past service contribution covers the shortfall relating to pension benefits built up in the past. The recovery period for this shortfall was set at 25 years.

Past service contributions take the form of capital contributions on a cash basis, rather than a percentage of current payrolls, so as to ensure sufficient contribution are received, even if payrolls decline.

Below is a table showing the contributions made and to be made between 2007 and 2020.

Year	Employer contribution rate	Past service amount (Horndean PC)
2007-2008	17.70%	No past service amount
2008-2009	18.10%	No past service amount
2009-2010	18.60%	No past service amount
2010-2011	19.10%	No past service amount
2011-2012	13.10%	£5,100
2012-2013	13.10%	£5,100
2013-2014	13.10%	£5,100
2014-2015	13.10%	£5,500
2015-2016	13.10%	£6,000
2016-2017	13.10%	£6,600
2017-2018	14.10%	£7,200
2018-2019	15.10%	£7,800
2019-2020	16.10%	£8,500

Information about costs and charges

This document has information about NEST's charges and the services you and your workers get in return. This information follows the Pension Charges Made Clear: Joint Industry Code of Conduct established by the Pensions and Lifetime Savings Association (PLSA). We have presented it in the standard way so that you can easily compare our charges with other pension providers.

There are other things you should also consider when making a choice about the pension scheme you use for your workers, such as the quality of communications with your workers and the suitability of the investment approach. You can find more information about what to look for in a good pension scheme on The Pensions Regulator's website.

Summary of charges

Your workers pay some charges for being members of the pension scheme. We've set out the types and amounts of charges your workers pay in NEST's retirement funds below. Please note that these charges may change over time. As the employer you don't have any charges to pay.

Standard charges	Total cost
Percentage of employee's pot taken as a charge.	0.3 per cent of pot each year
Percentage of each contribution paid in taken as a charge. The contribution charge is not applied to money transferred into NEST from another pension arrangement.	1.8 per cent
Fixed charge per year.	None
Extra charges when certain events occur	
Extra percentage of employee's pot taken as a charge from the time the employee stops contributing until pension age.	None
Extra percentage of employee's pot taken as a charge if employee transfers.	None

Transaction costs

Transaction costs are the costs of buying and selling the different types of investment that we hold on our members' behalf. Some types of investment have higher transaction costs than others. For example, shares in US companies have lower transaction costs than UK companies and property.

Transaction costs aren't included in our annual management or contribution charges. Instead they will be deducted from underlying investments when they are bought and sold and so have a direct effect on the value of our members' retirement pots. Keeping these charges low in a diversified portfolio helps us to give our members a good return on their contributions and meet our investment objectives.

There's often a difference between the purchase price and the selling price of an asset. This difference in price is called the dealing spread. Some types of investment like bonds and money market instruments have no separately identifiable transaction costs - for bonds these costs are reflected in the dealing spread.

The transaction costs and dealing spreads of the NEST Retirement Date Funds will vary depending on the types of investment that they hold. Because these funds are designed to deliver a suitable portfolio when a member comes to take their money out, their asset mix can be very different depending on how long the fund has until it's targeted retirement date. Funds in the final stages of the investment strategy - the Consolidation phase - will have lower transaction costs because they invest entirely in money market instruments, where there are no additional transaction costs, and bonds, where transaction costs are included in headline charges.

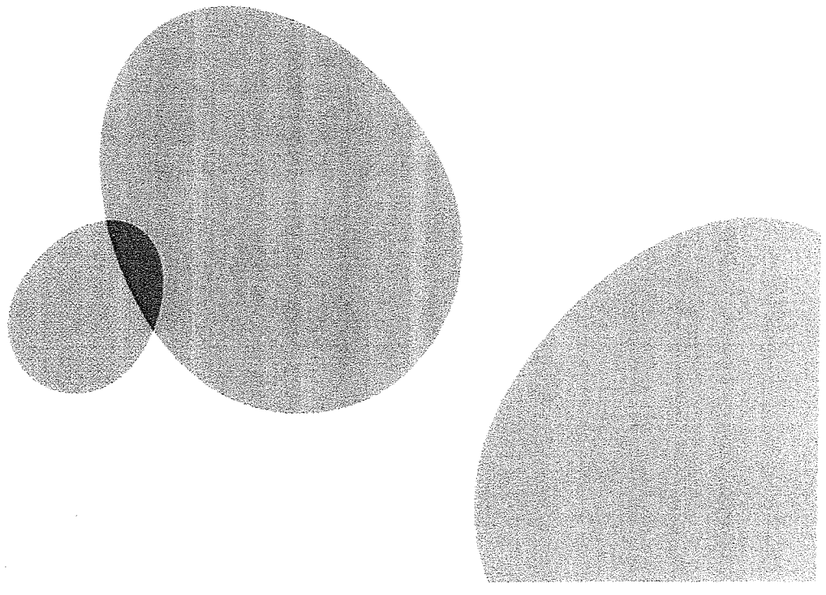
NEST has created an internal market between NEST Retirement Date Funds such that funds which are reducing exposure to certain asset classes will transfer those investments to funds still adding to them. This means the scheme is able to reduce the drag on performance caused by transaction costs, such as trading spreads and brokerage fees.

Read Looking after members' money to find more information about our investment process.

These figures are based on three year averages to year end March 2016.

Pension Charges Made Clear: Joint Industry Code of Conduct

Average costs of commission	0.081 per cent of fund
Average stamp duty and/or transfer taxes	Negligible
Estimated average dealing spread	1.01 per cent of transaction value

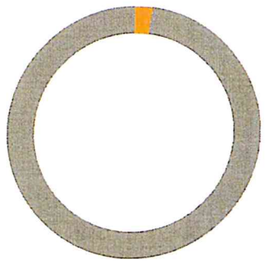


What does this mean for your workers?

The effect of charges on a member's retirement pot depends a great deal on how much and how long they contribute. A graphical representation based on the following standard assumptions is provided below.

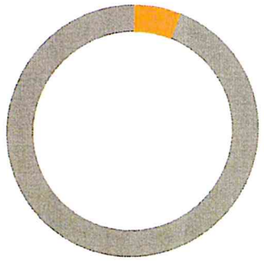
- The member started saving in April 2017.
- The member will save continuously for the whole period.
- The employer and the member will make the minimum statutory contributions. These are 1 year at 2 per cent, 1 year at 5 per cent and 8 per cent thereafter.
- The worker's earnings will grow at 4.3 per cent a year.
- Investment will add value to the fund in line with the assumptions of the statutory money purchase illustrations (SMPI) we provide members in their annual statement.

NEST charges after five years



- **2.4 per cent** - Effect of pension provider charges on the value of the pension pot
- **97.6 per cent** - Value left for the employee

NEST charges after 30 years



- **6.3 per cent** - Effect of pension provider charges on the value of the pension pot
- **93.7 per cent** - Value left for the employee

What services are included in the charge?

	Included in the charge	Employee has to pay extra	Employer has to pay extra	Notes
Information and advice to you, the employer				
Helping you implement auto enrolment.	✓			NEST is designed specifically for auto enrolment. We understand what employers need to do and provide a range of information and guidance to help with the new duties.
Communications to workers				
Bespoke microsite for workers and employers.	✗			We provide a range of communication materials that employers can use on their own intranet, in emails or paper communication to their workers.
Individualised online accounts for scheme members.	✓			Members have an online account that they can access at any time. This lets them: • check their retirement pot and contributions • change their retirement date • switch funds • make one-off or regular additional contributions • edit their personal details • take their money out at retirement • name a nominated beneficiary to receive their retirement pot if they die. Up to and including 31 March 2017 transfers in and out of the scheme are provided in very limited circumstances. From 1 April 2017 the restrictions placed on NEST will be removed and a much wider range of transfers will be possible. Members can also ask to stop contributing to their NEST pot from their online account. Members who are within their opt-out period can also choose to opt out.
Telephone helpline for workers.	✓			Our contact centre is available: • 8am to 8pm seven days a week • 10am to 4pm on bank holidays. It's closed five days a year: Christmas Day, Boxing Day, New Year's Day, Easter Sunday and Easter Monday.
Face-to-face help for workers.	✗			
Member help centre	✓			Members have an online help centre where they can get guidance on how to log in, manage their contributions and retirement pot. They can also get help with how to opt out or update their details and preferences to reflect any change in circumstances.
Webchat	✓			NEST is an online pension. Members can get help and information on their accounts through the webchat service.

What services are included in the charge? Cont...

	Included in the charge	Employee has to pay extra	Employer has to pay extra	Notes
Setting up and running the scheme				
Scheme-specific governance framework.	✔			NEST is a workplace pension scheme, which was set up by legislation and is treated as a trust-based scheme. The Trustee responsible for running the scheme is NEST Corporation, which has a legal duty to act in the best interests of the scheme members. It's a non-departmental public body (NDPB) that operates at arm's length from government and is accountable to Parliament through the Department for Work and Pensions (DWP). NEST is run on a not-for-profit basis.
Scheme-specific administration team.	✔			NEST is an online pension. Employers can get detailed guidance on administering the scheme through: • detailed pdf guides • step-by-step guidance in our Employer help centre • a webchat service • our telephone contact centre.
Auto enrolment record-keeping and support compliance service.	✘			NEST follows TPR's record-keeping guidance and will review the quality of data held from time to time. Members have a single record within NEST which may cover periods with more than one employer. When a new employer provides different information for an existing member this will be checked with the member. It's the member's responsibility to advise us of any change in personal details. NEST holds all the information needed to comply with the auto enrolment record-keeping duties of trustees, managers and providers. NEST doesn't hold all the data needed for employers to comply with auto enrolment record-keeping but employers may find some of NEST's features helpful in managing auto enrolment record-keeping and compliance.

What services are included in the charge? Cont...

	Included in the charge	Employee has to pay extra	Employer has to pay extra	Notes
Managing your workers' investments				
Monitoring suitability of the default fund.	✔			The investment committee monitors the NEST Retirement Date Fund approach and our ongoing member research to make sure that the default option still meets the needs of our members. In addition, NEST manages the risk profile of each fund to reflect current market conditions and make sure that members are exposed to an appropriate level of investment risk at each stage of the savings cycle.
Availability of specialist funds upon request				
Ethical funds	✔			This fund is for members who are concerned about the impact that organisations have on the environment and on society, in areas such as human rights and labour practices. NEST manages risk throughout a member's savings career in a similar way to the NEST Retirement Date Funds.
Sharia-compliant funds	✔			The NEST Sharia fund has an investment approach based on Islamic law.
Costs of one-off services (per member)				
Splitting a pension on divorce.	£0 in cash terms.			
Transfers in and out.	£0 in cash terms or in unit prices.			
Supporting workers at retirement				
Adviser to help workers find the best annuity.	✘			NEST signpost Pension Wise, the government backed guidance service, to all retiring members. Where a member decides that they require additional tailored advice they need to arrange this themselves at their own cost.
Selected panel of annuity companies.	✘			Members are able to purchase a retirement income, an annuity, on the open market and details of where to obtain annuity comparison quotes to find the most appropriate income for them, if they choose to convert their pot to an annuity. At present very few NEST members choose this option, due to modest pot sizes.

Why should you choose us?

Award-winning investment approach

Our innovative NEST Retirement Date Funds have already attracted recognition from independent experts. Our investment approach is designed to meet the needs of all your workers throughout the time they save. We also offer a clearly labelled range of other funds all with the same low charges.

High standards of governance

Our trust-based structure means we're focused on making good decisions on behalf of our members. We also have robust systems in place to review and monitor transactions to avoid pricing errors and check that suppliers provide a good service. This means we can be sure that we're consistently making good investment decisions with our members' interests at heart.

It's easy to get help with NEST

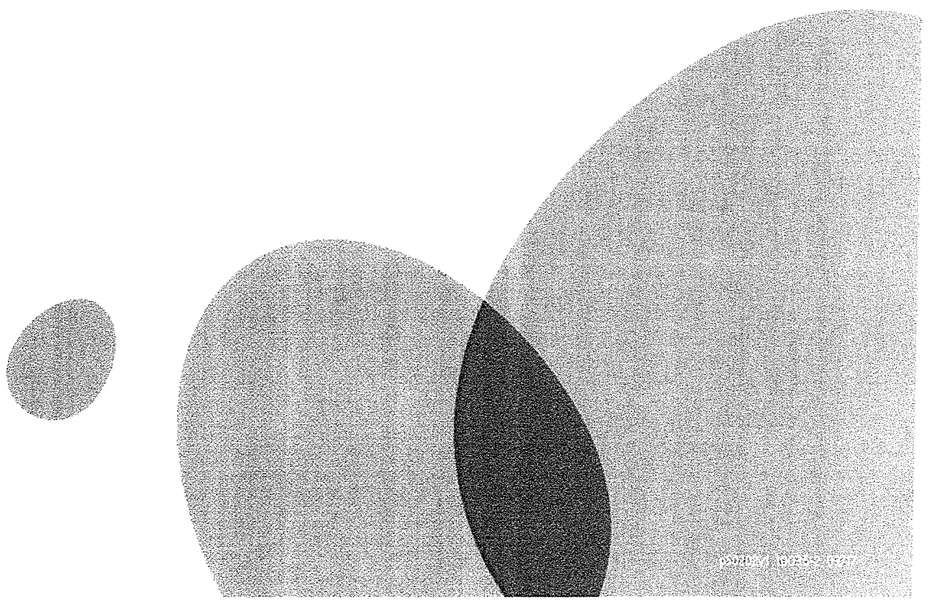
Employers can set up individual delegate accounts for people in their organisation, like someone in HR or payroll, so that they can manage different parts of NEST. They can also get help from someone outside their organisation, such as an accountant, financial adviser or payroll provider, using NEST Connect. NEST Connect is our online hub that lets third parties set up or help manage NEST for you.

Built for auto enrolment

NEST has been created to make it easy for you to meet your auto enrolment duties. You can use NEST knowing that it meets all the regulatory requirements and best practice guidelines from the government.

Contact us

There are a number of ways to get in touch with us. Find out at **nestpensions.org.uk/contactus**



Item 8

HORNDEAN PARISH COUNCIL
HAND ARM VIBRATION POLICY

1) POLICY

Horndean Parish Council will put in place measures to protect Countryside employees from the risks of Hand Arm Vibration Syndrome (HAVS) and Whole Body Vibration.

These measures will include:

- Assessing the risks from vibration exposure
- Taking steps to reduce vibration exposure
- Taking into account vibration risks when purchasing or hiring equipment
- Providing training and information for employees on the risks from vibration and the measures in place to reduce these
- Providing health surveillance where the risk assessment shows that this is appropriate. This will enable Horndean Parish Council to satisfy its obligations under the Control of Vibration at Work Regulations 2005 and the Management of Health and Safety at Work Regulations1999.

The symptoms of HAVS are usually progressive with continuing exposure to vibration. There will be individual variation in the timing and rate of deterioration. The degree to which symptoms regress on removal from exposure to vibration is not known with any certainty and the condition may be irreversible.

Exposure to whole body vibration at low levels may aggravate existing back pain or other conditions whilst higher levels may cause symptoms to develop.

Purchasing Equipment

When purchasing equipment, check manufacturers data to ensure vibration is within limits.

Training

All staff must be trained by a competent person and be aware of the risks of vibration prior
To initial use.

Maintenance of Equipment

In order to minimise the deterioration of equipment, items should be inspected and serviced on a regular basis. Advice from the suppliers/ manufacturers should be taken into account.

Health Surveillance

Health surveillance is carried out by the Occupational Health Service and is mandatory for employees who are regularly exposed to vibration above the Exposure Action Value (EAV=2.5. m/s2)

Health surveillance is also offered to those exposed below the EAV if they are at increased risk e.g. if they report a pre-existing diagnosis of HAVS or any other condition of the hands, arms, wrists or shoulders, or any condition which affects circulation or nerve conduction such as diabetes, carpal tunnel syndrome etc.

April 2017

Hand Arm Vibration Tools

TOOL CHECK	01/09	08/09	15/09	22/9	29/9	06/10	13/10	20/10	27/10	03/11	10/11	17/11
Chainsaw MS201T/TC												
Chainsaw MS 260												
Chainsaw MS 260												
Chainsaw 180												
Chainsaw MS 362												
Polesaw HT131												
Polesaw HT101												
Hedge Cutter KM 94RC												
Hedge Cutter HL 100												
Blower BG85												
Blower BR 200												
Brushcutter FS460 C/L												
Brushcutter FS460 C/L												
Brushcutter FS 460 C/L												
Makita Drill BHP452												
Makita Drill BTD140												
Winch Tirfor T532 3200kg												
Mower Snapper 550												
Generator												