



Horndean Parish Council

NOTICE OF MEETING

**A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE
WILL BE HELD ONLINE ON MONDAY 01 FEBRUARY 2021 AT 7.00 P.M.**

Members of the public can login via the website link.

**Documents pertaining to the meeting are available to download from the
HPC website.**

Members of the Committee Cllr D Alexander (Chairman), Cllr Mrs L Evans, Cllr A Forbes (Vice Chairman), Cllr J Lay, Cllr B Raymond, Cllr D Prosser, Cllr P Little are summoned to attend.

Carla Baverstock-Jones GCILEx, PSLCC, MCM1
Chief Officer

26 January 2021

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 07 December 2020.
5. To receive and consider the quarterly Management Accounts for the period ending 31 December 2020.
6. To receive a financial update in respect of the Jubilee Hall construction project.



HORNDDEAN PARISH COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE

MINUTES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE MEETING HELD VIRTUALLY ON MONDAY 7th DECEMBER 2020 AT 7:00 PM WITH MICROSOFT TEAMS

PRESENT: Cllr D Alexander (Chairman), Cllr Mrs. L Evans, Cllr A Forbes, Cllr J Lay, Cllr B Raymond, Cllr D Prosser, Cllr P Little

IN ATTENDANCE: Carla Baverstock-Jones, Chief Officer; Cheree Garvey, Office Manager (Minute Taker); Simon Ritson, Responsible Financial Officer.

PUBLIC ATTENDANCE: There was no members of the public or the press present.

F&GP 009/20/21 **TO RECEIVE APOLOGIES FOR ABSENCE**

All committee members were in attendance.

F&GP 010/20/21 **TO RECEIVE ANY DECLARATIONS OF INTEREST**

No declarations of interest were received.

F&GP 003/20/21 **TO OPEN THE MEETING TO MEMBERS OF THE PUBLIC**

There were no members of the public or the press present.

F&GP 004/20/21 **TO APPROVE THE MINUTES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE MEETING HELD ON THE 19th OCTOBER 2020**

It was **RESOLVED** that the minutes of the Finance and General Purposes Committee meeting held on the 19th October 2020 are duly signed as a true record of the meeting.

This was proposed by Cllr D Alexander and seconded by Cllr B Raymond. All agreed.

F&GP 005/20/21 **TO RECEIVE AND CONSIDER THE FINAL DRAFT BUDGET FOR THE YEAR ENDING 2021/2022**

The draft budget was circulated prior to the meeting. A discussion took place.

Cllr D Alexander proposed that the draft budget be presented to Council for approval. Cllr Mrs L Evans seconded the proposal.

Following a vote with 6 members in favour with 1 abstention, it was **RESOLVED** to recommend to Council that the draft budget is accepted and adopted for the year 2021/2022.

Meeting closed at 7:39 pm

.....
Chairman

.....
Dated

DRAFT



HORNDEAN PARISH COUNCIL

FINANCE & GP MEETING : 1st February 2021

SUBJECT OF REPORT: Jubilee Hall Construction Update

Recap

A contract was signed with PDP for £61,700 in November 2017.

A contract was later signed with Spelthams for £763,455. This included the reduction on the tender price that was split between Spelthams and Horndean Parish Council following the error in the tender price.

The total budget set aside also covers potential unforeseen costs and possible duplicate costs when we are still in Tyfield House.

Income

We received £279,722 from East Hampshire District Council in the form of s106 funds

We contributed £201,209 from Earmarked Reserves

We applied for a £500,000 (maximum) loan from the Public Works Board. Any unspent funds to be returned at the end of the project.

Total Funds (Maximum) = £980,931

Expenditure to date

As at the end of December 2020 the following has been spent against the budget:

1. PDP (Appendix A) - £53,982
2. Spelthams against the contract (Appendix B)
We have received fourteen invoices, the last of which was paid in the week commencing 11th January 2021.
The total of £761,398 was as per the contract with the exception of a £2,057 favourable variance on External Works that is due to the turfing that has been delayed because of the scaffolding.
3. Spelthams variations above the contract (Appendix C). The total was £26,099.
4. Other Costs (Appendix D) = £22,504 to date

APPENDIX A

UPDATED TO:

31/12/2020

JUBILEE HALL EXTENSION COSTS

PDP ARCHITECTURE LLP PRICING

P.O.:

RIBA Stage	Payment	Architecture Services (PDP Architecture LLP)	Current Estimate	paid	2020-21												TOTAL		
					2017-18	2018-19	2019-20	Apr-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21		Mar-21	
0-3	1	Submission of Planning Application <i>Plus Out of Pocket: Utility Search Fees, BT Open Reach, Portsmouth Water</i>	£6,890.00	£124.52	0.00	18,004.52	29,257.50	0.00	47,262.02	48,437.02	3,445.00	500.00	650.00	950.00	0.00	6,120.00	0.00	1,722.50	61,824.52
0-3	2	Planning Decision	£3,445.00			3,445.00	3,000.00												3,000.00
4	3	Submission of Building Regulation Application	£3,445.00	£3,445.00		3,445.00	2,500.00												2,500.00
4	4	Completion of additional detailed drawings/schedules	£3,445.00	£3,445.00		3,445.00	0.00			750.00									750.00
4	5	Preparation of Tender Documents / receipt of competitive tenders	£3,445.00	£3,445.00		3,445.00	0.00			425.00									425.00
5	6	Building Regulation Approval	£1,722.50	£1,722.50		1,722.50	0.00												0.00
5	7	Appointment of Main Contractor	£3,445.00	£3,445.00		3,445.00	0.00												0.00
6-7	8	50% construction complete	£3,445.00	£3,445.00		3,445.00	0.00												0.00
6-7	9	As built drawings / Practical Completion	£3,445.00	£3,445.00		3,445.00	0.00												0.00
6-7	10	12 months defects / Final Certificate	£1,722.50	£1,722.50		1,722.50	0.00												0.00
		Agreed Fee as per the letter dated 27th October 2017	£34,574.52			3,450.00	2,000.00												3,450.00
		Consulting Engineer (Scott White & Hookins)	£3,450.00	£2,000.00		2,000.00													2,000.00
		Professional, Civil & Structural Engineering (1st payment)	£2,000.00	£1,450.00		1,450.00													1,450.00
		Professional, Civil & Structural Engineering (2nd payment)	£1,450.00	£800.00		800.00													800.00
		Professional, Civil & Structural Engineering - Construction Phase (3rd payment)	£1,150.00	£700.00		700.00													700.00
		Professional, Civil & Structural Engineering - Construction Phase (5th payment)	£800.00	£300.00		300.00													300.00
		Professional, Civil & Structural Engineering - Construction Phase (6th payment)	£700.00																
		Professional, Civil & Structural Engineering - Construction Phase (7th payment)	£300.00																
		Mechanical & Electrical Consultant (TNG Consulting Engineers Ltd)	£3,000.00	£2,500.00		2,500.00													2,500.00
		Mechanical & Electrical Consultant (1st payment)	£2,500.00	£750.00		750.00													750.00
		Mechanical & Electrical Consultant (2nd payment)	£750.00	£425.00		425.00													425.00
		Mechanical & Electrical Consultant (3rd payment)	£425.00	£650.00		650.00													650.00
		Mechanical & Electrical Consultant (4th payment)	£650.00	£650.00		650.00													650.00
		Mechanical & Electrical Consultant (5th payment)	£650.00	£500.00		500.00													500.00
		Mechanical & Electrical Consultant (6th payment)	£650.00	£500.00		500.00													500.00
		Mechanical & Electrical Consultant (7th payment)	£1,275.00	£900.00		900.00													900.00
		Quantity Surveyor (KSP Consultancy)	£650.00	£500.00		500.00													500.00
		KSP Consultancy - prep for initial bgt estimates of construction costs	£5,600.00	£500.00		500.00													500.00
		KSP Consultancy (2nd payment)	£500.00	£500.00		500.00													500.00
		KSP Consultancy (3rd payment)	£500.00	£500.00		500.00													500.00
		KSP Consultancy (4th payment)	£500.00	£900.00		900.00													900.00
		Land Survey (including manhole invert levels)	£900.00																
		Total Cost (agreed at Council 20 November 2017)	£61,824.52	0.00	0.00	18,004.52	29,257.50	0.00	47,262.02	48,437.02	3,445.00	500.00	650.00	950.00	0.00	6,120.00	0.00	1,722.50	61,824.52

APPENDIX B

REF	BGT	INV 1	INV 2	INV 3	INV 4	INV 5	INV 6	INV 7	INV 8	INV 9	INV 10	INV 11	INV 12	INV 13	INV 14	YTD TOTAL	BALANCE	
1	PRELIMINARIES	59,613.80	2,755.44	6,082.04	5,121.16	7,042.46	8,252.25	8,427.31	4,503.69	3,080.84	4,451.02	6,665.40	0.00	1,030.70	1,266.35	935.14	59,613.80	0.00
2	SUBSTRUCTURES	36,256.29	0.00	24,961.74	10,966.66	0.00	0.00	182.00	6,971.71	0.00	145.89	0.00	0.00	0.00	0.00	0.00	36,256.29	0.00
3	MECHANICAL AND ELECTRICAL INSTALLATIONS	279,007.13	0.00	0.00	10,920.60	4,645.17	38,220.48	9,520.65	23,352.64	46,295.10	38,615.80	31,001.28	34,791.36	33,574.19	1,098.16	279,007.13	0.00	
4	DRAINAGE AND EXTERNAL SERVICES	146,720.32	0.00	0.00	0.00	0.00	12,250.00	0.00	0.00	15,980.94	23,762.89	49,748.01	27,731.08	11,967.11	5,280.30	146,720.32	0.00	
5	EXTERNAL WORKS	55,984.46	7,434.37	0.00	13,646.92	15,805.20	4,361.93	0.00	1,191.03	0.00	3,401.69	0.00	0.00	8,737.97	1,405.35	55,984.46	0.00	
6	PROVISIONAL SUMS	154,509.47	10,412.06	19,855.17	5,811.23	11,550.39	18,798.55	16,062.33	8,455.94	43,627.98	2,274.03	1,168.36	0.00	11,766.45	2,670.12	152,452.61	2,056.86	
7	OVERHEADS & PROFIT	7,250.00	0.00	0.00	0.00	0.00	0.00	0.00	330.00	870.00	0.00	2,800.00	2,000.00	0.00	1,250.00	7,250.00	0.00	
8	VARIATIONS	36,916.67	1,030.09	2,099.31	3,218.53	-1,323.60	2,620.27	923.00	819.51	2,307.92	2,212.71	2,445.25	2,583.98	2,097.70	2,153.98	924.73	24,113.38	12,803.29
9	TOTAL	776,258.14	21,631.95	52,998.26	54,815.28	37,719.62	92,190.69	35,924.86	21,473.98	72,612.85	67,943.56	79,463.47	86,456.83	68,733.90	71,258.83	24,272.94	787,497.01	14,860.15
10	50% SPLIT ON TENDER ERROR	-12,803.54															-12,803.54	
	TOTAL ADJUSTMENTS	-12,803.54																
	REVISED TOTAL	763,454.60																2,056.61
	RETENTION (5%)		1,081.60	2,649.91	2,740.76	1,885.98	4,609.53	1,796.24	1,073.70	3,630.64	3,973.17	4,322.84	3,436.69	3,562.94	-38,161.20	19,687.43		
	RETENTION (2.5%)																	
	INVOICE		20,550.36	50,348.35	52,074.51	35,833.63	87,581.16	34,128.62	20,400.28	68,982.21	64,546.38	75,490.29	82,133.99	65,297.20	67,695.89	42,746.71	767,809.58	
	VAT (reclaimable)		4,110.07	10,069.67	10,414.90	7,166.73	17,516.23	6,825.72	4,080.06	13,796.44	12,909.28	15,098.06	16,426.80	13,059.44	13,539.18	8,549.34	153,561.92	
	TOTAL		24,660.43	60,418.02	62,489.41	43,000.36	105,097.39	40,954.34	24,480.33	82,778.65	77,455.66	90,588.35	98,560.79	78,356.64	81,235.07	51,296.06	921,371.50	

VAT PAID	05/11/2019	25/11/2019	16/12/2019	16/01/2020	17/02/2020	17/03/2020	07/04/2020	01/07/2020	30/07/2020	20/08/2020	17/09/2020	22/10/2020	23/11/2020	thc
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APPENDIX D

	2020-21												TOTAL	
	2017-18	2018-19	2019-20	Apr-20	Jun-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21		Mar-21
OTHER COSTS														
2017-18														
2017-18	EHDC: Architect Fees re Jubilee Extension	1,669.70	28/02/2018	ACT										
2017-18	EHDC: Jubilee Hall Extension Pre Application	104.17	29/09/2018	ACT										
2018-19	Woodside Tree Consultancy: Tree Survey	795.00	21/06/2018	ACT										
2018-19	ECOSA: Ecological Appraisal	720.00	26/06/2018	ACT										
2018-19	J Brotherton & Partners - Topographical Survey	590.00	02/07/2018	ACT										
2018-19	EHDC: Jubilee Extension Planning Fees	924.00	25/07/2018	ACT										
2018-19	Sound Advice - Acoustic Report	1,200.00	24/01/2019	ACT										
2018-19	Your Environment - Ground Investigation	3,150.00	01/02/2019	ACT										
2018-19	EHDC: Jubilee Extension Release Documents	42.92	19/02/2019	ACT										
2018-19	EHDC: Building Control Plan Fee Extension	350.00	19/02/2019	ACT										
2018-19	Portal Planquest Limited: Planning Application Portal Fee	132.67	26/03/2019	ACT										
2018-19	Proactis: One-Of Notice Subscription to myTenders Pro	995.00	22/03/2019	ACT										
2019-20	Pulse Mapping : Utility Mapping	900.00	09/05/2019	ACT										
2019-20	East Hampshire District Council: Inspection Fee	725.00	12/09/2019	ACT										
2019-20	Express Matting Services	579.91	22/10/2019	ACT										
2019-20	Sean Mason Electrical	805.00	21/01/2020	ACT										
2020-21	SSE	419.46	21/01/2020	ACT										
2020-21	A1 Security - Installation & April Rent	600.00	06/04/2020	ACT										
2020-21	Top Noth Signs	53.95	29/04/2020	ACT										
2020-21	A1 Security - May Rent	100.00	26/04/2020	ACT										
2020-21	A1 Security - July Rent	100.00	07/07/2020	ACT										
2020-21	A1 Security - August Rent	100.00	21/07/2020	ACT										
2020-21	A1 Security	250.00	12/08/2020	ACT										
2020-21	A1 Security	100.00	21/08/2020	ACT										
2020-21	Public Works Loan	175.00	31/08/2020	ACT										
2020-21	A1 Security	107.00	07/09/2020	ACT										
2020-21	Peach	722.22	11/12/2020	ACT										
2020-21	H Japp Decoration Limited	5,600.00	18/12/2020	ACT										
2020-21	Portal Planquest Ltd	256.00	17/12/2020	ACT										
2020-21	TJ Waste & Recycling Ltd	277.00	17/12/2020	ACT										
	Total Other Costs	£22,504.00												
		1,773.87		ACT										
		8,859.59		ACT										
		3,429.37		ACT										
		753.95		ACT										
		200.00		ACT										
		525.00		ACT										
		107.00		ACT										
		0.00		ACT										
		0.00		ACT										
		6,855.22		ACT										
		0.00		FCAST										
		0.00		FCAST										
		0.00		FCAST										
		22,504.00												



HORNDEAN PARISH COUNCIL

FINANCE & GP MEETING : 1st February 2021

SUBJECT OF REPORT: Quarter 3 Management Accounts (April-December 2020)

Income & Expenditure (2 page A3 spreadsheet)

The year to date position at the end of December 2020 showed an unfavourable variance, after adjusting for earmarked reserve movements of £26.6k (cell shaded orange).

This breaks down to

1. An underachievement against our income target of £31.4k
2. An underspend against our expenditure budget of £4.8k

Income:

The underachievement of £31.4k is mainly due to the following:

- i) An underachievement of hall income of £33.8k (Napier, £18.0k, Jubilee £15.8k).
- ii) A Grant from South Downs National Park for £6.9k.

Expenditure:

The budget that was set back in the autumn of 2019 was based on the assumption that we would be in the new Jubilee building by April 1st 2020 so some of the budgets are out of line with actual expenditure incurred.

Headlines are as follows:

- i) Public Events: £3.7k (favourable) due to the cancellation of Remembrance Day and Carol Service.
- ii) Staff Travel: £2.2k (favourable) due to the closure of halls during the year and no face to face meetings.
- iii) Repairs & Maintenance: £1.1k Napier (favourable) and £1.5k Jubilee (favourable).
- iv) Play Equipment: £1.8k (unfavourable)
- v) Countryside Salaries: £9.2k (favourable) due to vacancy since October 2020
- vi) Litter Picking: £1.7k (favourable) due to the suspension of the New Blendworth contract
- vii) Staff Training: £2.1k (favourable)
- viii) Tree Maintenance: £22.3k (unfavourable) mainly due to a large invoice for Ash Die back.

Balance Sheet (spreadsheet attached)

Current Assets

As at 31st December, Current Assets totalled £498.7k

Cash balances totalled £461.2k

Sales Debtors stood at £1.2k. None over 30 days.

VAT Debtors stood at £36.1k. The Quarter 3 claim has been submitted.

Liabilities

As at 31st December Current Liabilities totalled £2.5k.

This comprised of accruals (supplier invoices outstanding) of £2.7k

Hall Income deposits received that are due for return less £250 deposit with the vehicle hire company (which has subsequently been returned).

Reserves (spreadsheet attached)

As at December 31st Earmarked Reserves stood at £295.4k and General Reserves a further £200.7k giving total funds available of £496.1k.

Forecast

The full year forecast has posed considerable challenges this year mainly due to the uncertainties around COVID-19 and the Jubilee Hall Project delays and has been made with the following assumptions:

- Staffing levels remain at the current level with the vacancy in the Countryside Team left unfilled until the end of the financial year. No recruitment costs until 2021-22.
- The Halls began to re-open during July and income levels were much improved in December. However, they have now shut again and I have assumed no further income will be received this financial year.
- Rent on Tyfield House and Luckylite paid until February 2021.
- Interest payments on £500k loan have been confirmed alongside a re-payment schedule.
- No SID purchase (£5,000) in 2020-21
- Grants: There is a further £1,725 in the forecast to the end of the financial year.
- South Downs National Park Grant spent in the current financial year.

This would result in a forecast unfavourable outturn of £48.7k against budget and £57.0k in cash terms (as £8.3k was taken from reserves to balance the budget).

I have included the workings behind the forecast outturn in order that Members have full sight of the assumptions that have been made in reaching this forecast outturn.

In this forecast, General Reserves would stand at £87.8k at the end of the financial year.

Earmarked reserves are forecast to be at £196.2k although it should be noted that £90.0k of this total is the projected surplus on the loan for Jubilee Hall, which may be returned to the Public Works Loan Board, and an additional £33.0k is CIL monies that have restrictions on what they can be used for, leaving £73.2k in liquid reserves.

Report Prepared by Simon Ritson, Responsible Finance Officer, 21st January 2021

Horndean Parish Council Balance Sheet to the end of December 2020		Notes
Account Description	£££	
Current Assets		
Debtors - Sales Ledger	1,243	
Debtors - Non Sales Ledger	0	
Debtors - VAT Control A/C	36,119	
Prepayments	122	
Co-op No. 1 Account	148,105	
Cambridge & Counties Account	238,345	
Lloyds Bank Current Account	74,766	
Petty Cash	0	
Total Current Assets	498,700	
Current Liabilities		
Creditors	0	
Accruals	2,699	
Hall Income Deposits	-150	
Receipts in Advance	0	
Total Current Liabilities	2,549	
Total Assets Less Current Liabilities	496,150	
		Includes £500k for Public Works Loan
		Hall hire deposits held less £250 deposit paid for vehicle hire

	B/F	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
Horndean Parish Council Reserves													
Represented By :-													
Current Year Fund	-12,361	127,718	92,573	59,999	-97,361	285,519	319,891	243,998	148,938	87,365			
General Funds	157,106	165,899	169,014	169,014	303,917	-116,623	-33,282	13,711	80,260	113,380			
Total General Funds	144,745	293,617	261,587	229,013	206,556	168,896	286,609	257,709	229,198	200,745	166,498	123,763	87,762
IT Equipment EMR	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Vehicle Replacement EMR	20,000	20,000	20,000	20,000	20,000	20,000	20,000	24,550	26,647	382	382	382	382
Napier Hall Improvements EMR	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043	13,043
The Granary- Preserv&Maint EMR	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Lith Avenue/Lane EMR	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838	3,838
Jubilee Hall Project EMR	140,864	119,710	119,710	119,710	-15,194	405,346	322,605	256,658	188,012	181,156	131,156	111,156	90,000
New Playground Fund EMR	15,000	15,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Equipment Replacement EMR	4,517	4,517	4,517	4,517	4,517	4,517	4,517	4,517	4,517	4,517	4,517	4,517	4,517
Legal Costs EMR	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Election EMR	5,522	5,522	5,522	5,522	5,522	5,522	5,522	5,522	5,522	5,522	5,522	5,522	5,522
Fencing EMR	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Tree Maintenance EMR	757	757	757	757	757	757	757	757	757	757	757	757	0
LychGate Repairs EMR	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Community Infrastructure Levy EMR	21,000	21,000	25,885	25,885	25,885	25,885	25,885	40,290	40,290	40,290	40,290	32,988	32,988
Land East of Horndean EMR	7,250	7,250	7,250	7,250	7,250	7,250	6,650	6,650	6,650	6,650	6,650	6,650	6,650
Wagtail Road EMR	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750
Total Earmarked Reserves	264,041	242,887	239,772	239,772	104,868	525,408	442,067	395,075	328,526	295,405	245,405	218,103	196,190
Total Equity	408,786	536,504	501,358	468,783	311,424	694,304	728,676	652,783	557,723	496,150	411,902	341,865	283,951