Horndean Parish Council

NOTICE OF MEETING

A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE WILL BE HELD ON MONDAY 06 DECEMBER 2021 AT 6.30pm in JUBILEE HALL.

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, MCMI
Chief Officer

30 November 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 01 November 2021.
5. To receive and consider the final draft Budget for the year ending 2022/2023.

HORNDEAN PARISH COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE MEETING

MINUTES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE MEETING HELD AT JUBILEE HALL ON 1ST NOVEMBER 2021 AT 7:00 PM

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

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

PUBLIC ATTENDANCE: There were no members of the public present.

F&GP 020/21//22 **TO RECEIVE APOLOGIES FOR ABSENCE**

Apologies were received from Cllr Lay.

F&GP 021/21/22 **TO RECEIVE ANY DECLARATIONS OF INTEREST**

No declarations of interest were received.

F&GP 022/21/22 **TO OPEN THE MEETING TO MEMBERS OF THE PUBLIC**

There were no members of the public present.

F&GP 023/21/22 **TO APPROVE THE MINUTES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE MEETING HELD ON THE 2ND AUGUST 2021**

It was **RESOLVED** that the minutes of the Finance and General Purposes Committee meeting held on the 02 August 2021, are duly signed as a true record of the meeting.

All agreed.

F&GP 024/21/22 **TO RECEIVE AND CONSIDER THE QUARTERLY MANAGEMENT ACCOUNTS FOR THE PERIOD ENDING SEPTEMBER 2021.**

The RFO circulated the report and explained the favourable variance was mainly due to reduced staffing levels and higher hall income. Allowing for staff levels returning to normal and hall income maintained, the anticipated budget surplus is expected to be approximately £70k- at year end. Hall income was slightly reduced in October but remains well above budget.

F&GP 025/21/22 **TO RECEIVE AND CONSIDER THE REVISED DRAFT BUDGET FOR THE YEAR ENDING 2022/2023.**

The amended draft budget was circulated by the RFO. A discussion followed regarding the salaries relating to the increase in the minimum/living wage of 6.6% and the utilities contracts, as costs are expected to rise. Amendments to the draft budget which include an increase from 1% to 3% in respect of the cost of living element of staff salaries was agreed, which is in comparison with the National Living Wage rates as announced by central government. Further discussion regarding the precept was undertaken to challenge the provisionally agreed increase of 2%. The revised draft budget will be presented to the next F&GP Committee meeting on the 06 December 2021 and will include a table to show how many months of NRE would be held in General Reserves for precept increases of 0%, 1%, 2% and 3%.

F&GP 026/21/22 **TO REVIEW THE PARISH COUNCIL FINANCIAL RISK ASSESSMENT.**

A discussion took place regarding minor amendments to the current Risk Assessment – revised format and some wording changes were agreed, and the final document will be presented to Council on the 22 November 2021.

F&GP 027/21/22 **TO RECEIVE AND CONSIDER THE APPLICATION IN RESPECT OF THE FOLLOWING GRANT:**

- **Horndean Community Association - £2401.95**

The grant application submitted by Horndean Community Association (HCA) £2401.95 was considered, and the sum of £672 was agreed for the purchase of fingerposts. Payable on provision of the purchase receipt by HCA.

It was **RESOLVED** to recommend to Council the following:

- Horndean Community Association - £672.00

Meeting closed at 20:05pm

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Chairman

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Dated

HORNDEAN PARISH COUNCIL

FINANCE & GP MEETING : 6th December 2021

SUBJECT OF REPORT: Budget 2022-23

A Recap

The budget has been built from the bottom up by considering the full year income and expenditure for 2020-21 and year to date April to August for 2021-2.
The direction received at the Council meeting held on August 23rd 2021 was fed into the budget and a detailed review was undertaken by Council at the Budget Workshop on September 27th and subsequently at the Finance & General Purposes Meeting held on November 2nd.
A paper detailing the assumptions behind the budget and queries that came from the Workshop was presented at the Full Council Meeting held on November 22nd.
At the time of that meeting, the tax base for 2022-23 had not been confirmed but the information has now been received.

Tax Base

The tax base figure for 2022-23 is 5,127.28. This represents an increase of 51.65 on 2021-22 (1.01%).

Precept

The table below shows the forecast level of Reserves in real terms and in months as defined by JPAG and as per total net expenditure following the notification re the tax base.
(A reminder that the levels of brought forward reserves as at 1st April 2021 are based on a forecast that there will be a favourable variance of c£70k against the 2021-22 budget due mainly to Countryside Staff vacancies and improving levels of hall income.)

At the Budget Workshop held on September 27th there was a draft decision made to increase the precept by 2% and therefore the Reserves and Summary pages attached are based on an increase of that level.

Precept Change	Forecast GR (£)	JPAG Forecast GR (months)	TOTAL EXP. Forecast GR (months)
0%	£110,288	3.8	2.9
1%	£114,129	3.9	3.0
2%	**£117,970**	**4.0**	**3.1**
3%	£121,811	4.1	3.2

Report Prepared by Simon Ritson, Responsible Finance Officer, 25th November 2021

Horndean Parish Council

FINAL BUDGET (DRAFT) 2022-23

SUMMARY

Cost Centre Code	Cost Centre Name	FULL YR ACTUAL 2020-21	FULL YR BUDGET 2021-22	YTD ACT APR-AUG 2021-22	FULL YR BUDGET 2022-23	Change	Notes
201	Central Costs	186,066	191,265	72,142	194,238	2,973	
222	Grants	2,275	5,000	2,200	5,000	0	
	TOTAL EXPENDITURE	188,341	196,265	74,342	199,238	2,973	
201	Central Costs	-524,654	-5,164	-10,278	-5,764	-600	
	TOTAL INCOME	-524,654	-5,164	-10,278	-5,764	-600	
Finance & General Purpose	**NET EXPENDITURE**	**-336,313**	**191,101**	**64,063**	**193,474**	**2,373**	
301	Napier Hall	15,410	20,073	8,394	22,870	2,797	
305	Jubilee Hall	527,494	20,388	16,184	21,481	1,093	
306	Jubilee Admin	0	38,476	19,385	37,977	-499	
310	Tyfield House	25,600	0	0	0	0	closed
315	Lucky Lite	10,134	0	0	0	0	closed
	TOTAL EXPENDITURE	578,638	78,937	43,963	82,329	3,392	
301	Napier Hall	-3,947	-8,760	-6,319	-23,360	-14,600	
305	Jubilee Hall	-5,082	-8,370	-6,716	-22,320	-13,950	
	TOTAL INCOME	-9,028	-17,130	-13,034	-45,680	-28,550	
Property Management	**NET EXPENDITURE**	**569,609**	**61,807**	**30,929**	**36,649**	**-25,158**	
407	Countryside Sites	1,664	1,000	1,023	1,000	0	
408	Amenity Sites	24,029	8,737	3,322	9,917	1,180	
470	Other Open Spaces Costs	204,277	174,707	50,330	166,365	-8,342	
	TOTAL EXPENDITURE	229,970	184,444	54,674	177,282	-7,162	
407	Countryside Sites	-21,286	-11,729	-1,107	-11,729	0	
408	Amenity Sites	-1,313	-2,100	-788	-2,100	0	
	TOTAL INCOME	-22,598	-13,829	-1,895	-13,829	0	
Open Spaces	**NET EXPENDITURE**	**207,372**	**170,615**	**52,779**	**163,453**	**-7,162**	
	GRAND TOTAL EXPENDITURE	**996,949**	**459,646**	**172,979**	**458,848**	**-797**	
	GRAND TOTAL INCOME	**-556,281**	**-36,123**	**-25,208**	**-65,273**	**-29,150**	
	GRAND NET EXPENDITURE	**440,668**	**423,523**	**147,772**	**393,575**	**-29,947**	
	EARMARKED RESERVES		**-23,057**		**12,005**	**35,062**	
	GENERAL RESERVES		**-20,201**		**-13,763**	**6,438**	
	GRAND TOTAL		**380,265**		**391,817**	**11,553**	
	EHDC Allowance (tax Support Grant)		**0**		**0**		
	Precept		**380,265**		**391,817**		
	Tax Base		**5,075.63**		**5,127.28**		
	2021-22 / 2022-23 Band d precept		**£74.92**		**£76.42**	**2.00%**	

Horndean Parish Council

RESERVES

	RESERVES	A ACT Aug-21	B Q4 FCAST Mar-22	C F&GP 22-23	D Other Adj.	E Precept Adj.	F Loan Repaid	G Forecast Apr-22	Notes
Code									
310	**GENERAL FUNDS**	**174,845**	**143,738**	**-7,005**	**-5,000**	**-13,763**		**117,970**	
		174,845	**143,738**	**-7,005**	**-5,000**	**-13,763**	**0**	**117,970**	
	No. of Months Running Costs							**3.6**	Forecast GR at 01/04/22 divided by Net Expenditure Budget
	No. of Months Running Costs							**3.1**	Forecast GR at 01/04/22 divided by Expenditure Budget
	No. of Months Running Costs (JPAG)							**4.0**	Forecast GR at 01/04/22 as defined by JPAG (NRE Less Transfers to EMR Less Loan Payments)
	EARMARKED FUNDS								
325	IT Equipment EMR	2,500	2,500					2,500	
326	Vehicle Replacement EMR	4,495	4,495	5,505				10,000	building reserve back to £25,000 at £5k per annum
328	Jubilee Hall Improvements EMR	10,000	10,000					10,000	painting/skirting boards need attention in 2022-23
329	Napier Hall Improvements EMR	1,000	1,000	1,000				2,000	reduced as refurbishment undertaken in 2019-20, start increasing in 22-23
334	The Granary Maitenance EMR	2,000	2,000					2,000	
338	Lith Avenue/Lane EMR	3,000	3,000					3,000	
340	Jubilee Hall Project EMR	109,799	85,834		-85,834			0	projected balance remaining from the Public Works Loan (£85k) transferred to LEOH EMR
341	New Playground Fund EMR	7,000	7,000					7,000	
342	Grounds Equipment EMR	2,500	2,500					2,500	
343	Legal Costs EMR	4,000	4,000					4,000	
344	Election EMR	2,000	2,000					2,000	
346	Fencing EMR	4,000	4,000					4,000	
347	Tree Maintenance EMR	4,000	4,000					4,000	
348	LychGate Repairs EMR	1,500	1,500	500				2,000	increased pa by £500 to reach £5k for possible for repair works in 2027/28
349	South Downs National Park EMR	6,569	0					0	
350	Community Infrastructure Levy EMR	33,422	33,472					33,472	
351	Land East of Horndean EMR	1,900	1,900					1,900	
352	Wagtail Road EMR	250	0					0	
353	Five Heads Rec Playground EMR				5,000			5,000	
354	Future Development Facilities EMR				85,834			85,834	
	TOTAL OF EARMARKED FUNDS	**199,935**	**169,201**	**7,005**	**5,000**	**0**	**0**	**181,206**	
	GRAND TOTAL	**374,780**	**312,939**	**0**	**0**	**-13,763**	**0**	**299,176**	
	No. of Months Running Costs							**9.1**	Forecast Total Reserves at 01/04/22 divided by Net Expenditure Budget
	No. of Months Running Costs							**7.8**	Forecast Total Reserves at 01/04/22 divided by Expenditure Budget