# Horndean Parish Council

## NOTICE OF MEETING

**A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE WILL BE HELD ON MONDAY 29 JANUARY 2018 AT JUBILEE HALL AT 6.15 P.M.**

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

Carla Baverstock-Jones GCILEx, MILCM
Chief Officer

23 January 2018

**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 04 December 2017.
5. To receive and consider the quarterly Management Accounts for the period ending the 31 December 2017.
6. To receive and consider the Investment Policy.
7. To receive and consider the Play Inspection Policy.
8. To consider the revised wording in respect of HPC Financial Regulations – Staff Vacancies (para 8).

Item 14

# HORNDEAN PARISH COUNCIL

# FINANCE AND GENERAL PURPOSES COMMITTEE

**MINUTES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE MEETING HELD AT JUBILEE HALL ON MONDAY 4TH DECEMBER 2017 AT 7:00 PM.**

**PRESENT:** Cllr D Evans (Chairman), Cllr D. Alexander, Cllr Mrs. L Evans, Cllr A Forbes.

**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 032/17/18 **TO RECEIVE APOLOGIES FOR ABSENCE**

Apologies for absence were received from Cllr M Burridge.

F&GP 033/17/18 **TO RECEIVE ANY DECLARATIONS OF INTEREST**

No declarations of interest were received.

F&GP 034/17/18 **PUBLIC SESSION**

No members of the public were present.

F&GP 035/17/8 **TO ELECT A VICE CHAIRMAN TO THE FINANCE AND GENERAL PURPOSES COMMIITTEE**

Cllr Mrs L Evans nominated Cllr Alexander as Vice Chairman. This was seconded by Cllr Forbes.

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

F&GP 036/17/18 **TO APPROVE THE MINUTES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE MEETING HELD ON THE 6 NOVEMBER 2017**

It was **RESOLVED** that the minutes of the Finance and General Purposes Committee meeting held on the 6th November 2017 be duly signed as a true record of the meeting.

F&GP 037/17/18 **TO RECEIVE THE REVISED DRAFT BUDGET FOR 2018/2019**

A report by the RFO was circulated, along with the draft budget for 2018-19. The RFO gave an explanation of the details within the budget, as follows

- The Tax Base information had been received from EHDC. It is an increase of 24 to a new level of £5,082.7 for 2018-19, thereby reducing the deficit by £1.8k.
- No information has been received as to whether HPC will continue to receive the Council Tax Support Grant. For HPC this represents funding of £21.5k.

- It was **RESOLVED** to recommend to Council the following which would result in no change to the precept.

| **Version 2** | | | | | |
|---|---|---|---|---|---|
| Restated General Reserves Funded Deficit in Draft v2 | | | **-20,297** | | |
| | | | | | |
| Description | v2 | v3 | Change | Reject/Accept | Notes |
| Staff Mileage | 3,600 | 5,400 | 1,800 | accept | |
| Events | 4,500 | 6,500 | 2,000 | accept | |
| Village Centre | 1,800 | 2,600 | 800 | accept | |
| | | | | | |
| **Total of Version 2 to Version 3 changes** | | | **4,600** | | |
| Restated General Reserves Funded Deficit in Draft v3 | | | **-24,897** | | |
| | | | | | |
| **Version 4** | | | | | |
| Description | v3 | v4 | Change | | |
| (possible) removal of Council Tax Support Grant | -21,538 | 0 | 21,538 | | |
| Tax base Increase from 5,058.7 to 5,072.7 | | -1,750 | -1,750 | accept | |
| Staff Contingency | 6,438 | 0 | -6,438 | accept | |
| Increase Hall Hire Target (Napier) to 16-17 outturn | -22,200 | -24,300 | -2,100 | accept | |
| Increase Hall Hire Target (Jubilee) to 16-17 outturn | -22,200 | -22,200 | 0 | reject | proposed Jubilee development |
| Reduce Countryside Post to 0.61 EFT for Apr-Sep | 131,620 | 126,805 | -4,815 | accept | |
| | | | | | |
| **Total of Version 3 to Version 4 changes** | | | **6,435** | | |
| Restated General Reserves Funded Deficit in Draft v4 | | | **-31,332** | | |
| if Council Tax Support Grant is received in full | | | **-9,794** | | |

The meeting closed at 8.00PM

.....
Chairman

.....
Dated

ITEM: 5

# HORNDEAN PARISH COUNCIL

**FINANCE & GP MEETING : 29th January 2018**

**SUBJECT OF REPORT:** Quarter 3 Management Accounts (Apr-Dec 2017)

**Income & Expenditure (4 page spreadsheet attached)**

The year to date position at the end of December 2017 showed a favourable variance of £35.3k. The main components of this underspend are as follows:

i) Staff Salaries : £14.6k (see separate analysis of budget v actual)
ii) Hall Hire, income banked in excess of the target: £7.5k
iii) Insurance: £2.6k
iv) Countryside Sites: £2.6k

We have received £15,014 in Developer's Contributions from East Hants District Council. This has been spent on footpaths at Yoell's Copse and Catherington Lith and steps at Catherington Lith.

**Balance Sheet (spreadsheet attached)**

Current Assets

As at 31st December Current Assets totalled £522.4k
Cash balances, including Petty Cash, totalled £511.1k
Debtors (unpaid hall invoices) stood at £2.1k
VAT to be reclaimed from HMRC stood at £2.9k. The Quarter 3 claim has been submitted.

Liabilities

As at 31st December 2017 Current Liabilities totalled £4.3k.
This comprised of accruals (supplier invoices outstanding) of £3.7k
Hall Income deposits received that are due for return of £0.2k.
Hall Income received for bookings after the end of this accounting periods (December 31st) of £0.4k

Earmarked Reserves

As at December 31st 2017 Earmarked Reserves stood at £176.3
The Staff reserve held to cover the final 3.5 months of the 18 month contract will not be required due to previous staff vacancies in the Countryside Team.

*Report Prepared by Simon Ritson, Responsible Finance Officer*

| INCOME AND EXPENDITURE TO DECEMBER 2017 | | Current Month (December) | | | Year to Date (Apr-Dec) | | | Annual | Funds | From | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | Budget | Available | EMRs | Notes |
| **201** | **Central Costs - Finance & General Purposes** | | | | | | | | | | |
| 1000 | Precept | 0 | 0 | 0 | 364,420 | 364,419 | 1 | 364,419 | | | |
| 1001 | Council Tax Support Grant | 0 | 0 | 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 | 145 | 158 | -13 | 2,154 | 1,422 | 732 | 1,900 | | | Includes £999 of compensation |
| | **TOTAL INCOME** | **145** | **158** | **-13** | **391,516** | **390,783** | **733** | **391,261** | | **0** | |
| 2000 | Admin Salaries | 10,208 | 10,433 | 225 | 89,427 | 93,897 | 4,470 | 125,205 | 35,778 | | Additional admin day in the budget that is not routinely used |
| 2050 | Staff Travel & Expenses | 251 | 125 | -126 | 2,223 | 1,125 | -1,098 | 1,500 | -723 | | |
| 2060 | Staff Training | 0 | 200 | 200 | 1,103 | 1,800 | 697 | 2,400 | 1,297 | | |
| 2070 | Medical / Health & Safety Exp. | 0 | 50 | 50 | 111 | 450 | 339 | 600 | 489 | | |
| 2920 | Recruitment | 0 | 0 | 0 | 1,036 | 900 | -136 | 1,000 | -36 | | |
| 3052 | Janitorial Supplies | 64 | 20 | -44 | 406 | 180 | -226 | 240 | -166 | | |
| 4011 | IT Support | 0 | 200 | 200 | 1,163 | 1,800 | 637 | 2,400 | 1,237 | | |
| 4022 | Postage | 0 | 35 | 35 | 186 | 315 | 129 | 420 | 234 | | |
| 4024 | Printing | 161 | 140 | -21 | 1,345 | 1,260 | -85 | 1,688 | 343 | | |
| 4026 | Stationery | 82 | 100 | 18 | 581 | 900 | 319 | 1,200 | 619 | | |
| 4029 | Subscriptions | 0 | 0 | 0 | 2,990 | 2,992 | 2 | 4,500 | 1,510 | | |
| 4030 | Audit | 0 | 0 | 0 | 410 | 420 | 10 | 1,890 | 1,480 | | |
| 4035 | Professional Fees | 781 | 300 | -481 | 2,707 | 2,700 | -7 | 3,600 | 893 | | LEOH £800, Adverse Possession £490 |
| 4040 | Insurance | 0 | 0 | 0 | 8,601 | 11,200 | 2,599 | 11,200 | 2,599 | | |
| 4062 | Public Events | 2,848 | 2,900 | 52 | 4,067 | 4,350 | 283 | 4,500 | 433 | | |
| 4072 | Members Expenses & Training | 0 | 60 | 60 | 71 | 520 | 449 | 700 | 629 | | |
| 4075 | Superannuation fund supplement | 600 | 583 | -17 | 5,400 | 5,247 | -153 | 7,000 | 1,600 | | |
| 4078 | Office Equipment | 222 | 150 | -72 | 497 | 1,350 | 853 | 1,850 | 1,353 | | |
| | **TOTAL EXPENDITURE** | **15,217** | **15,296** | **79** | **122,324** | **131,406** | **9,082** | **171,893** | **49,569** | **0** | |
| | **NET EXPENDITURE OVER INCOME** | **15,072** | **15,138** | **66** | **-269,192** | **-259,377** | **9,815** | **-219,368** | | | |
| **222** | **S137 Grants** | | | | | | | | | | |
| 5010 | Sundry Grants (Internal Grant) | 558 | 558 | 0 | 3,496 | 3,458 | -38 | 7,000 | 3,504 | | |
| | **TOTAL EXPENDITURE** | **558** | **558** | **0** | **3,496** | **3,458** | **-38** | **7,000** | **3,504** | | |
| | **NET EXPENDITURE OVER INCOME** | **558** | **558** | **0** | **3,496** | **3,458** | **-38** | **7,000** | | | |

| INCOME AND EXPENDITURE TO DECEMBER 2017 | | Current Month (December) | | | Year to Date (Apr-Dec) | | | Annual | Funds | From | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | Budget | Available | EMRs | Notes |
| **301** | **Napier Hall** | | | | | | | | | | |
| 1075 | Halls Income | 1,723 | 1,700 | 23 | 18,540 | 15,300 | 3,240 | 20,400 | | | |
| | **TOTAL INCOME** | **1,723** | **1,700** | **23** | **18,540** | **15,300** | **3,240** | **20,400** | | | |
| 3001 | Rates | 0 | 0 | 0 | 2,703 | 2,807 | 104 | 2,807 | 104 | | |
| 3002 | Utilities | 379 | 240 | -139 | 1,334 | 2,160 | 826 | 2,900 | 1,566 | | |
| 3008 | Licensing | 0 | 0 | 0 | 122 | 130 | 8 | 410 | 288 | | |
| 3009 | Repairs and Maintenance | 995 | 333 | -662 | 7,948 | 2,997 | -4,951 | 4,000 | -3,948 | | incl Boiler (£4,000), crack monitoring (£945) |
| 3052 | Janitorial Supplies | 0 | 4 | 4 | 66 | 36 | -30 | 50 | -16 | | |
| 3055 | Caretaker Salaries | 626 | 741 | 115 | 5,556 | 6,669 | 1,113 | 8,893 | 3,337 | | |
| 3060 | Telephones | 29 | 33 | 4 | 253 | 297 | 44 | 400 | 147 | | |
| | **TOTAL EXPENDITURE** | **2,029** | **1,351** | **-678** | **17,982** | **15,096** | **-2,886** | **19,460** | **1,478** | | |
| | **NET EXPENDITURE OVER INCOME** | **306** | **-349** | **-655** | **-558** | **-204** | **354** | **-940** | | | |
| **305** | **Jubilee Hall** | | | | | | | | | | |
| 1075 | Halls Income | 1,399 | 1,700 | -301 | 19,560 | 15,300 | 4,260 | 20,400 | | | |
| | **TOTAL INCOME** | **1,399** | **1,700** | **-301** | **19,560** | **15,300** | **4,260** | **20,400** | | | |
| 3001 | Rates | 0 | 0 | 0 | 1,631 | 1,694 | 63 | 1,694 | 63 | | |
| 3002 | Utilities | 73 | 189 | 116 | 833 | 1,701 | 868 | 2,270 | 1,437 | | |
| 3008 | Licensing | 0 | 0 | 0 | 280 | 310 | 30 | 310 | 30 | | |
| 3009 | Repairs and Maintenance | 190 | 333 | 143 | 1,539 | 2,997 | 1,458 | 4,000 | 2,461 | | |
| 3052 | Janitorial Supplies | 0 | 8 | 8 | 28 | 72 | 44 | 100 | 72 | | |
| 3055 | Caretaker Salaries | 747 | 1,052 | 305 | 8,769 | 9,468 | 699 | 12,625 | 3,856 | | |
| 3056 | Security | 0 | 0 | 0 | 612 | 445 | -167 | 510 | -102 | | |
| 3060 | Telephones | 22 | 58 | 36 | 417 | 522 | 105 | 700 | 283 | | |
| | **TOTAL EXPENDITURE** | **1,032** | **1,640** | **608** | **14,109** | **17,209** | **3,100** | **22,209** | **8,100** | | |
| | **NET EXPENDITURE OVER INCOME** | **-367** | **-60** | **307** | **-5,451** | **1,909** | **7,360** | **42,609** | | | |
| **310** | **Tyfield House** | | | | | | | | | | |
| 3001 | Rates | 0 | 0 | 0 | 4,147 | 4,308 | 161 | 4,308 | 161 | | |
| 3002 | Utilities | 83 | 158 | 75 | 848 | 1,422 | 574 | 1,900 | 1,052 | | |
| 3009 | Repairs and Maintenance | 0 | 100 | 100 | 902 | 900 | -2 | 1,200 | 298 | | |
| 3012 | Rent | 0 | 0 | 0 | 11,105 | 11,104 | -1 | 14,806 | 3,701 | | |
| 3020 | Cleaning Salaries | 47 | 57 | 10 | 459 | 513 | 54 | 692 | 233 | | |
| 3052 | Janitorial Supplies | 0 | 16 | 16 | 6 | 144 | 138 | 200 | 194 | | |
| 3056 | Security | 64 | 75 | 11 | 799 | 775 | -24 | 900 | 101 | | |
| 3060 | Telephones | 146 | 233 | 87 | 1,492 | 2,097 | 605 | 2,800 | 1,308 | | |
| | **TOTAL EXPENDITURE** | **340** | **639** | **299** | **19,758** | **21,263** | **1,505** | **26,806** | **7,048** | | |
| | **NET EXPENDITURE OVER INCOME** | **340** | **639** | **299** | **19,758** | **21,263** | **1,505** | **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 | 378 | 378 | 500 | 500 | | |
| 3012 | Rent | 520 | 500 | -20 | 4,680 | 4,500 | -180 | 6,000 | 1,320 | | |
| | **TOTAL EXPENDITURE** | **520** | **542** | **22** | **7,435** | **7,792** | **357** | **9,714** | **2,279** | | |
| | **NET EXPENDITURE OVER INCOME** | **520** | **542** | **22** | **7,435** | **7,792** | **357** | **9,714** | | | |

| INCOME AND EXPENDITURE TO DECEMBER 2017 | | Current Month (December) | | | Year to Date (Apr-Dec) | | | 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 | 3,660 | 0 | 3,660 | 7,101 | 3,116 | 3,985 | 3,116 | | | 2 payments received in financial year 2017-18 |
| 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 | 15,014 | 0 | 15,014 | 0 | | | Yoells Copse Path (£9,234) + Cath Lith Path (£1,375) + Cath Lith Steps (£4,405) |
| | **TOTAL INCOME** | **3,660** | **0** | **3,660** | **22,764** | **3,866** | **18,898** | **11,729** | | | |
| 6010 | Catherington Down | 0 | 0 | 0 | 80 | 0 | -80 | 0 | -80 | | |
| 6020 | Catherington Lith | 116 | 0 | -116 | 5,896 | 0 | -5,896 | 0 | -5,896 | | incl. Footpath (£1,375) and Steps (£4,405) paid by Dev's Cont. |
| 6030 | Catherington Pond | 0 | 0 | 0 | 30 | 0 | -30 | 0 | -30 | | |
| 6050 | Dell Piece | 0 | 0 | 0 | 18 | 0 | -18 | 0 | -18 | | |
| 6060 | Hazleton Common | 58 | 0 | -58 | 128 | 0 | -128 | 0 | -128 | | |
| 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 | | incl Footpath paid by Developer's Cont. (£9,234) |
| 6160 | Other Sites | 0 | 500 | 500 | 829 | 4,500 | 3,671 | 6,000 | 5,171 | | incl. Chervill Close Bin (£256) + Knotweed Surveys (£465) |
| | **TOTAL EXPENDITURE** | **174** | **500** | **326** | **16,894** | **4,500** | **-12,394** | **6,000** | **-10,894** | | |
| | **NET EXPENDITURE OVER INCOME** | **-3,486** | **500** | **3,986** | **-5,870** | **634** | **6,504** | **-5,729** | | | |
| **408** | **Amenity Sites** | | | | | | | | | | |
| 1025 | Football Pitches | 168 | 167 | 1 | 1,508 | 1,503 | 5 | 2,011 | | | |
| 1038 | Councillor Grants (EHDC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | **TOTAL INCOME** | **168** | **167** | **1** | **1,508** | **1,503** | **5** | **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 | 0 | 0 | 0 | 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 | 873 | 0 | -873 | 2,731 | 0 | -2,731 | 0 | -2,731 | | incl. Plants (summer & winter) , Welcome to Horndean Sign |
| 6160 | Other Sites | 0 | 166 | 166 | 284 | 1,494 | 1,210 | 2,000 | 1,716 | | |
| 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 | 58 | 510 | 452 | 3,463 | 4,590 | 1,127 | 6,130 | 2,667 | | |
| 6582 | Playground Checks Salaries | 126 | 153 | 27 | 1,120 | 1,377 | 257 | 1,838 | 718 | | |
| | **TOTAL EXPENDITURE** | **1,057** | **829** | **-228** | **8,785** | **7,461** | **-1,324** | **12,438** | **3,653** | | |
| | **NET EXPENDITURE OVER INCOME** | **889** | **662** | **-227** | **7,277** | **5,958** | **-1,319** | **10,427** | | | |

| INCOME AND EXPENDITURE TO DECEMBER 2017 | | Current Month (December) | | | Year to Date (Apr-Dec) | | | Annual | Funds | From | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Variance | Actual | Budget | Variance | Budget | Available | EMRs | Notes |
| **470** | **Other Open Spaces Costs** | | | | | | | | | | |
| 4062 | Public Events | 64 | 250 | 186 | 227 | 1,000 | 773 | 1,000 | 773 | | |
| 6500 | Countryside Team Salaries | 9,183 | 9,568 | 385 | 85,354 | 93,376 | 8,022 | 119,326 | 33,972 | | includes vacant post for 4 months |
| 6510 | Litter Picking | 347 | 360 | 13 | 1,980 | 1,480 | -500 | 1,900 | -80 | | |
| 6530 | Dog Waste Bins | 1,193 | 1,200 | 7 | 3,580 | 3,600 | 20 | 4,800 | 1,220 | | |
| 6590 | Materials & Equipment Maintenance | 0 | 100 | 100 | 1,046 | 900 | -146 | 1,200 | 154 | | Includes cost of annual service of tools |
| 6591 | Rangers Equipment | 13 | 40 | 27 | 922 | 360 | -562 | 500 | -422 | | |
| 6592 | Rangers Equipment Hire | 0 | 125 | 125 | 0 | 1,125 | 1,125 | 1,500 | 1,500 | | |
| 6620 | Vehicle Running Costs | 1,224 | 500 | -724 | 4,280 | 4,500 | 220 | 6,000 | 1,720 | | |
| 6624 | Waste Removal | 166 | 250 | 84 | 2,554 | 2,250 | -304 | 3,000 | 446 | | |
| 6636 | Grass Cutting | 0 | 0 | 0 | 16,000 | 16,300 | 300 | 16,300 | 300 | | |
| 6638 | Fencing | 0 | 0 | 0 | 285 | 350 | 65 | 2,000 | 1,715 | | |
| 6640 | Training for Countryside Team | 0 | 200 | 200 | 1,330 | 1,800 | 470 | 2,500 | 1,170 | | |
| 6648 | Tree Work & Maintenance | 0 | 0 | 0 | 2,510 | 2,600 | 90 | 4,000 | 1,490 | | |
| 6650 | Uniform for Countryside Team | 54 | 50 | -4 | 217 | 450 | 233 | 625 | 408 | | |
| 6651 | Personal Protection Equipment | 189 | 50 | -139 | 440 | 450 | 10 | 625 | 185 | | |
| 6661 | Open Spaces, Capital items | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 2,000 | | |
| | **TOTAL EXPENDITURE** | **12,433** | **12,693** | **260** | **120,725** | **130,541** | **9,816** | **167,276** | **46,551** | **0** | |
| | **NET EXPENDITURE OVER INCOME** | **12,433** | **12,693** | **260** | **120,725** | **130,541** | **9,816** | **167,276** | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **GRAND TOTAL INCOME** | **7,095** | **3,725** | **3,370** | **453,888** | **426,752** | **27,136** | **445,801** | **0** |
| **GRAND TOTAL EXPENDITURE** | **33,360** | **34,048** | **688** | **331,508** | **338,726** | **7,218** | **442,796** | **0** |
| **GRAND TOTAL NET EXPENDITURE OVER INCOME** | **26,265** | **30,323** | **4,058** | **-122,380** | **-88,026** | **34,354** | **-3,005** | **0** |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **ADJUSTMENTS FOR EMRs** | | | | | | | |
| **EXPENDITURE** | -945 | | 945 | -945 | | 945 | |
| **INCOME** | | | 0 | | | 0 | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **RESTATED AFTER ADJUSTMENTS** | | | | | | | |
| **GRAND TOTAL INCOME** | **7,095** | **3,725** | **3,370** | **453,888** | **426,752** | **27,136** | **445,801** |
| **GRAND TOTAL EXPENDITURE** | **32,415** | **34,048** | **1,633** | **330,563** | **338,726** | **8,163** | **442,796** |
| **GRAND TOTAL NET EXPENDITURE OVER INCOME** | **-25,320** | **-30,323** | **5,003** | **123,325** | **88,026** | **35,299** | **3,005** |

# Horndean Parish Council
## Detailed Balance Sheet
## Month No: 9 (DECEMBER 2017)

| A/c | Account Description | Actual | | | Notes |
|---|---|---|---|---|---|
| | **Current Assets** | | | | |
| 101 | Debtors | 2,096 | | | Unpaid customer invoices as at 31/12/2017 |
| 105 | VAT Control A/c | 9,040 | 11,136 | | Quarter 3 VAT - claim made in January |
| 110 | Prepayments | 122 | 122 | | |
| 200 | Co-op No. 1 Account | 53,255 | | | |
| 204 | Cambridge & Counties Bank | 132,755 | | | |
| 210 | Lloyds Bank Current Account | 325,000 | | | |
| 220 | Petty Cash | 100 | 511,110 | | |
| | **Total Current Assets** | | | **522,368** | |
| | **Current Liabilities** | | | | |
| 510 | Accruals | 3,680 | | | Unpaid supplier invoices as at 31/12/2017 |
| 530 | Hall Income Deposits | 200 | | | Hall hire deposits held at 31/12/2017 |
| 560 | Receipts in Advance | 391 | | | Hall hire income received for future periods |
| | **Total Current Liabilities** | | **4,271** | | |
| | **Total Assets Less Current Liablities** | | | **518,097** | |
| | **Represented By :-** | | | | |
| 300 | Current Year Fund | 122,381 | **122,381** | | Balance on Funds received in 2017-18 from EHDC |
| 310 | General Funds | 219,390 | **219,390** | | Brought forward reserves from 2016-2017 |
| 325 | IT Equipment EMR | 3,000 | | | |
| 326 | Vehicle Replacement EMR | 10,000 | | | |
| 329 | Napier Hall Improvements EMR | 26,405 | | | |
| 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** | | **176,326** | | |
| | **Total Equity** | | | **518,097** | |

# COMPARISON OF BUDGET v ACTUAL 2017-2018

| | | PAYROLL 2017-18 - BUDGET | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 | Jan-18 | Feb-18 | Mar-18 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2000 | 201 | Admin Salaries | 10,433 | 10,433 | 10,433 | 10,433 | 10,433 | 10,433 | 10,433 | 10,433 | 10,433 | 10,433 | 10,433 | 10,433 | **125,196** |
| 3055 | 301 | Caretaker Salaries - Napier | 741 | 741 | 741 | 741 | 741 | 741 | 741 | 741 | 741 | 741 | 741 | 742 | **8,893** |
| 3055 | 305 | Caretaker Salaries - Jubilee | 1,052 | 1,052 | 1,052 | 1,052 | 1,052 | 1,052 | 1,052 | 1,052 | 1,052 | 1,052 | 1,052 | 1,053 | **12,625** |
| 3020 | 310 | Office Cleaning - Tyfield | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 65 | **692** |
| 6582 | 408 | Playground Checks Salaries | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 155 | **1,838** |
| 6500 | 470 | Countryside Salaries | 10,476 | 10,476 | 10,476 | 10,476 | 10,476 | 10,476 | 10,476 | 10,476 | 9,568 | 8,650 | 8,650 | 8,650 | **119,326** |
| **Gross Total (Basic Pay, Employer NI, Employer Pension)** | | | **22,912** | **22,912** | **22,912** | **22,912** | **22,912** | **22,912** | **22,912** | **22,912** | **22,004** | **21,086** | **21,086** | **21,098** | **268,570** |
| 4075 | 201 | Fixed Pension | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 587 | **7,000** |

| | | PAYROLL 2017-18 - ACTUAL | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 | Jan-18 | Feb-18 | Mar-18 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2000 | 201 | Admin Salaries | 9,544 | 10,185 | 9,751 | 9,771 | 9,733 | 9,903 | 10,038 | 10,293 | 10,208 | | | | **89,427** |
| 3055 | 301 | Caretaker Salaries - Napier | 650 | 679 | 661 | 192 | 585 | 701 | 702 | 759 | 626 | | | | **5,556** |
| 3055 | 305 | Caretaker Salaries - Jubilee | 1,037 | 887 | 888 | 1,235 | 1,007 | 905 | 1,008 | 1,055 | 747 | | | | **8,769** |
| 3020 | 310 | Office Cleaning - Tyfield | 59 | 47 | 47 | 59 | 47 | 59 | 47 | 47 | 47 | | | | **459** |
| 6582 | 408 | Playground Checks Salaries | 90 | 95 | 126 | 126 | 158 | 144 | 126 | 126 | 126 | | | | **1,120** |
| 6500 | 470 | Countryside Salaries | 9,790 | 10,463 | 10,234 | 10,350 | 10,353 | 8,238 | 8,238 | 8,505 | 9,183 | | | | **85,354** |
| **Gross Total (Basic Pay, Employer NI, Employer Pension)** | | | **21,169** | **22,357** | **21,708** | **21,733** | **21,884** | **19,951** | **20,161** | **20,785** | **20,938** | ***0*** | ***0*** | ***0*** | **190,685** |
| 4075 | 201 | Fixed Pension | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | *0* | *0* | *0* | **5,400** |

| | | PAYROLL 2017-18 - VARIANCE | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 | *Jan-18* | *Feb-18* | *Mar-18* | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2000 | 201 | Admin Salaries | 889 | 248 | 682 | 662 | 700 | 530 | 395 | 140 | 225 | | | | ***4,470*** |
| 3055 | 301 | Caretaker Salaries - Napier | 91 | 62 | 80 | 549 | 156 | 40 | 39 | -18 | 115 | | | | ***1,113*** |
| 3055 | 305 | Caretaker Salaries - Jubilee | 15 | 165 | 164 | -183 | 45 | 147 | 44 | -3 | 305 | | | | ***699*** |
| 3020 | 310 | Office Cleaning - Tyfield | -2 | 10 | 10 | -2 | 10 | -2 | 10 | 10 | 10 | | | | ***54*** |
| 6582 | 408 | Playground Checks Salaries | 63 | 58 | 27 | 27 | -5 | 9 | 27 | 27 | 27 | | | | ***257*** |
| 6500 | 470 | Countryside Salaries | 686 | 13 | 242 | 126 | 123 | 2,238 | 2,238 | 1,971 | 385 | | | | ***8,022*** |
| **Gross Total (Basic Pay, Employer NI, Employer Pension)** | | | **1,743** | **555** | **1,204** | **1,179** | **1,028** | **2,961** | **2,751** | **2,127** | **1,066** | ***0*** | ***0*** | ***0*** | **14,615** |
| 4075 | 201 | Fixed Pension | -17 | -17 | -17 | -17 | -17 | -17 | -17 | -17 | -17 | | | | **-153** |

**Notes**

1. Countryside Budget falls from December as the remaining budget for the fixed term contracts are held as Earmarked Reserves
2. May payroll includes the new pay rates backdated to April 1st.
3. Admin Budget includes an additional one day per week which has not been routinely used,
4. Countryside Team vacancy from September 1st to December 31st

Item 6

# HORNDEAN PARISH COUNCIL INVESTMENT STRATEGY (DRAFT)

**1. INTRODUCTION**

Horndean Parish Council (the Council) acknowledges the importance of prudently investing the temporary surplus funds held on behalf of the community as part of its fiduciary duty. This Strategy complies with the revised requirements set out in the Department of Communities and Local Government Guidance on Local Government Investments and takes into account Section 15 (1) (a) of the Local Government Act 2003 and guidance within Governance and Accountability for Local Councils Practitioner's Guide 2016.

The Local Government Act 2003 states that a local authority may invest:

- for any purpose relevant to its functions under any enactment
- for the purpose of prudent management of its financial affairs

The Council defines its treasury management activities as *"the management of the Council's cash flows, its banking and money market transactions, the effective control of the risks associated with those activities, and the pursuit of best value performance consistent with those risks."*

**2. POLICY**

2.1 This strategy establishes formal objectives, policies and practices and reporting arrangements for the effective management and control of the Council's treasury management activities and the associated risks

**3. INVESTMENT OBJECTIVES**

3.1 The Council's investment priorities are:
- the security of its reserves, and
- the adequate liquidity of its investments, and
- the return on investment - the Council will aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity

3.2 All investments will be made in sterling.

3.3 Investments will be spread over different providers where appropriate to minimise risk.

**4. SPECIFIED INVESTMENTS**

4.1 Specified investments are those offering high security and high liquidity, made in sterling and with a maturity of no more than a year. Such short term investments made with the UK Government or a Local Authority (as defined) or a Town/Parish Council will automatically be Specified Investments.

4.2 The Council, for prudent management of its treasury balances may use
- Treasury Deposits with UK clearing banks
- Local Authorities or other Public Authorities
- Other approved public sector investment funds

4.3 The choice of institution and length of deposit will be at the approval of the Finance and General Purposes Committee.

4.4 The Council will aim to achieve the optimum return on its investments commensurate with the proper levels of security and liquidity.

**5. NON SPECIFIED INVESTMENTS**

5.1 These investments have greater potential risk – examples include investment in the money market, stocks and shares. Given the unpredictability and uncertainty surrounding such investments the Council will not use this type of investment.

**6. LIQUIDITY OF INVESTMENTS**

6.1 The Finance and General Purposes Committee in consultation with the Responsible Finance Officer will determine the maximum periods for which funds may prudently be committed so as not to compromise liquidity.

6.2 Investments will be regarded as commencing on the date the commitment to invest is entered into rather than the date on which the funds are paid over to the counterparty.

**7. LONG TERM INVESTMENTS**

7.1 Long Term Investments are defined as greater than 36 months.

7.2 The Council does not currently hold any funds in long term investments

**8. END OF YEAR INVESTMENT REPORT**

8.1 Investment forecasts for the coming year are accounted for when the budget is prepared. At the end of the financial year the Responsible Finance Officer will report on investment activity to the Finance & General Purposes Committee

**9. REVIEW AND AMENDMENT OF REGULATIONS**

9.1 The Annual Investment Strategy must be reviewed annually and revised if considered necessary.

*Report Prepared by Simon Ritson, Responsible Finance Officer*

# HORNDEAN PARISH COUNCIL

# PLAYGROUND POLICY

## POLICY

Horndean Parish Council ensures that children using the playgrounds on their property are safe from injury due to faulty equipment.
The Council has adopted this policy for unsupervised children's playgrounds, the Council recognises the need of local children to have a safe place to play.

The Council currently manages the playgrounds, catering for age groups ranging from toddlers to teenage years, with teenage equipment on several sites. The Council's playgrounds strike a balance between providing challenging and stimulating play and learning, meeting current safety requirements.

Horndean Parish Council provide 8 play areas throughout the villages

## PROCEDURE

Inspection of play grounds should be done weekly, Inspections will cover the whole of each site – not just the equipment but also pathways, fences. Seats etc by a competent person. All faults to be reported immediately to the Chef Officer or Health & Safety Officer, so that they may be rectified as soon as reasonably practicable. If dangerous equipment is identified it will be taped off and taken out of use immediately.

All Playground checks will be carried out as identified in the ROSPA Inspecting Children's Play areas guide for people who have been trained and passed as competent to do so, basically look Listen and use.
All sites are checked annually by ROSPA.

# Report to Horndean Parish Council Finance and General Purposes (F&GP) Committee on revised wording in respect of HPC Financial Regulations – Staff Vacancies.

## Background

From the Minutes of the F&GP Committee meeting 6 November 2017:

*The increase in staff mileage claims. The Chief Officer informed Members that a change for all staff to claim mileage when outside of contractual hours had been introduced. She explained that this did not allow Caretakers to claim mileage when attending the hall to undertake contractual cleaning hours, but said it could be claimed when they attended the hall to open/close for a hall hirer. She said she felt there was no other alternative at the time of employing a Caretaker for Napier Hall, as said it would not have been reasonable or fair to offer the position to the Caretaker, who resides in Drayton without the allowance of mileage being included. She said she did not want to be in a position where the only option was to close Napier Hall if a Caretaker position could not be secured, given the high volume of hall hirers. It was noted that paragraph 8e of the Finance Regulations gives the Chief Officer permission to make these changes: "Hourly pay rates remain substantially the same although they may be adjusted by the Chief Officer to suit organisation requirements at the time. Any significant impact on the budget must be considered". It was suggested that the wording be changed to attendance fee for the mileage claims made by Caretakers.*

## Issue

The committee considered that the action of the Chief Officer was appropriate in the circumstances outlined, but the wording of the regulation could be made more specific for clarity in dealing with future similar decisions. In this case, an additional Attendance Fee was approved by the Chief Officer to maintain the service to the Hall Hirers by hiring a suitable caretaker who did not live close by.

## Proposal

Section 8 of the HPC Financial Regulations defines the conditions for filling Staff Vacancies. Section 3 defines *Budgetary Control and Authority to Spend* that, in Section 3.2, requires council approval for expenditure that would exceed a budget by more than 5%. Therefore, it is proposed that paragraph 8e be modified as follows:

*8e. Hourly pay rates remain substantially the same although they may be adjusted by the Chief Officer to suit organisation requirements at the time. Any change to the annual budget must follow the provisions in paragraph 3.2.*

*Report prepared by Cllr. David Alexander, Vice Chairman, F&GP Committee*
*23 January 2018*

accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salaries shall be as agreed by Council.

7.2 Payment of salaries and payment of deductions from salary such as may be made for tax, national insurance and pension contributions, may be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to and ratified by the next available Council Meeting.

## 8. FILLING STAFF VACANCIES THAT ARISE WHEN A MEMBER OF STAFF LEAVES

It is in the interest of efficient management of the organisation, and its provision of a high quality of service to residents, that staff vacancies that arise because someone has left are filled as soon as possible. To that end, this provision delegates the necessary authority to the Chief Officer.

When a member of staffs leaves the Council the Chief officer is delegated to fill the vacancy that arises without requiring a resolution from the Staff Committee or Full Council provided that:

a. The post is a permanent one
b. The terms and conditions are unchanged except where the Council has agreed a policy regarding new staff, such as NJC contracts no longer being offered to new staff.
c. The job specification remains substantially the same
d. Hours worked remain substantially the same although they may be adjusted by the Chief Officer to suit organisation requirements at the time
e. Hourly pay rates remain substantially the same although they may be adjusted by the Chief Officer to suit organisation requirements at the time. Any significant impact on the budget must be considered.
f. The Chief officer advertises the vacancy in the most appropriate manner.

If the Chief Officer wishes, for reasons of organisation design or otherwise, to alter the post in such a way that the above stipulations are not met, the vacancy should be considered by the Staff Committee and placed before Full Council to make the final decision.

## 9. LOANS AND INVESTMENTS

9.1 All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.

9.2 The Council shall consider the need for an Investment Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Policy shall be reviewed at least annually.

9.3 All investments of money under the control of the Council shall be in the name of the Council.

9.4 All borrowings shall be effected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The terms and conditions of borrowings shall be reviewed at least annually. Any borrowing must be authorised by a resolution of the full Council.

9.5 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

## 10. INCOME

10.1 The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.

10.2 Charges should be levied to cover the cost of all work done, services rendered or goods supplied by the Council and for the use of Council assets by third parties. The rates, which may differ for profit making hirers and non-profit making hirers and may include a supplement for Public Holidays to cover additional expenses, will be set annually by a resolution of the Council. The RFO shall be responsible for the collection of all amounts due to the Council.

10.3 The Council will review all fees and charges annually as part of the budgeting process, following a report of the Chief Officer. This report shall include the charges levied by the Council over the previous three years, for comparison, together with charges made by local providers of similar services if available.

10.4 The Chief Officer has authority to write off any sums considered to be irrecoverable up to £100. Any amount above this should be reported to Council for approval to write off.