

**NORTH HORSHAM PARISH COUNCIL**

**MINUTES OF A MEETING OF THE  
FINANCE AND ADMINISTRATION COMMITTEE  
HELD ON THURSDAY 19<sup>TH</sup> APRIL 2018 AT 7.30pm  
AT ROFFEY MILLENNIUM HALL**

**Present:** Cllr. A. Britten\*, Cllr. P. Burgess, Cllr M. Loates, Cllr R. Millington (Vice Chairman) , Cllr J. Smithurst, Cllr S. Torn (Chairman) and Cllr. Mrs S. Wilton\*.

\* denotes absence

**In attendance:** Clerk, Pauline Whitehead BA(Hons) FSLCC.

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**FA/216/18 Public Forum**

There were no members of the public in attendance.

**FA/217/18 Apologies**

The Committee received apologies and reasons for absence from Cllr A. Britten and Cllr Mrs S. Wilton.

**FA/218/18 Minutes**

The Minutes of the meeting held on 15<sup>th</sup> February 2018 were agreed and signed by the Chairman as being a correct record.

**FA/219/18 Declarations of Interest**

Cllr P Burgess and Cllr S Torn declared a prejudicial interest in item FA/226/18 – grant application from Horsham District Council for financial support for the new play area at Roffey Recreation Ground.

**FA/220/18 Chairman's Announcements**

The Internal Audit will take place on 20<sup>th</sup> April 2018, therefore the review of the effectiveness of the audit, which forms question 1 of the Annual Governance and Accountability Return will be brought to the Parish Council Meeting in May.

The Annual Governance and Accountability Return 2017/18 has changed format. There is a requirement to approve the Annual Governance Statement and the Accounting Statements prior to 2<sup>nd</sup> July 2018 and to submit them to Moore Stephens by 10<sup>th</sup> July 2018.

The Parish Council had received a letter of appreciation for a grant of £700 awarded to Crawley, Horsham and Mid Sussex Home Start with an explanation of how the funding had been spent.

**FA/221/18 Internal Controls Working Party**

The Committee received the notes from the Internal Controls Working Party held

on 9<sup>th</sup> April 2018 and **AGREED** the following recommendations:-

- **To note that the procedures for processing and approving expenditure were being followed, but that extra care was needed to ensure that all invoices were signed by two authorised councillors.**
- **That when Financial Reports are given to the Council, the salary payment relating to the month in which it is paid is included, even if this has to be done by a physical, manual adjustment to the financial reports from the electronic financial system.**

#### **FA/222/18 Financial Review to 31<sup>st</sup> March 2018**

The Committee considered the detailed income and expenditure report, the income and expenditure summary and the balance sheet generated from the electronic financial system, along with the Excel reserves sheet to 31<sup>st</sup> March 2018, all circulated with the agenda.

**It was RESOLVED to:-**

1. **Note the Financial Report, the reserve balances and balance sheet at 31<sup>st</sup> March 2018 (attached).**
2. **Confirm that the bank reconciliation at 31<sup>st</sup> March 2018 agrees to the cashbook and bank statement and had been signed by the Committee Chairman.**
3. **To note the VAT information to 31<sup>st</sup> March 2018.**

#### **FA/223/18 Insurance cover**

A three-year long-term agreement for the Parish Council's insurance with Zurich Municipal terminates on 31<sup>st</sup> May 2018. The premium for 2017/18 was £12,145.39. This includes cover for Material damage; business interruption; All risks with specific items noted; Money; Public Liability; Hirers' Liability, Employers' Liability, Libel and Slander Inspection of the lift at Roffey Millennium Hall ; Fidelity Guarantee and Legal expenses (but not contract disputes)  
The Committee considered 3 quotations from insurance providers offering similar cover.

**The Committee RESOLVED that Company C (Came and Company) would provide insurance cover to the Parish Council on a three year, long term agreement.**

#### **FA/224/18 Bank Mandate**

**The Committee RESOLVED to:-**

1. **Agree that the Administration Clerk should have access to internet banking to improve the efficiency of his role and provide cover.**
2. **Increase the signatories on all bank accounts to include two additional councillors, Cllr Martin Loates and the Council Chairman.**

**FA/225/18 Compensation Offer**

The person responsible for damaging the bus shelter at Jackdaw Lane had agreed to pay compensation towards the cost of replacing perspex panels. The cost for the repair was £150. An offer of £100 has been suggested. The person was also responsible for graffiti at Earles Meadow, other bus stops and on private property.

**The Committee RESOLVED to request the full cost of replacing Perspex panels on the Parish Council’s bus stop on Jackdaw Lane (£150). Should payment not be made it was suggested that the Council would consider taking out a civil claim for the full cost of the damage to all property plus officer time.**

**FA/226/18 Grant Applications**

**Victim Support** – request for up to £500 towards training 1 volunteer. The grant is required to recruit, train and supervise volunteers for the year to provide emotional and practical support to victims of crime. Sussex Parish Councils have awarded £3,400 (in 2016/17) and local fundraising has raised £3,500.

Previous grant funding:-

July 2006	£500	Ongoing work
July 2009	£500	Ongoing work
July 2010	£500	Ongoing work
June 2012	£500	Ongoing work
June 2013	£500	Ongoing work
July 2014	£500	Ongoing work
October 2014	£500	Ongoing work
June 2015	£500	Ongoing work
June 2016	£500	Ongoing work
April 2017	£500	Ongoing work

**It was RESOLVED to award £500 to Victim Support towards their continued support work.**

*Councillors P Burgess and S Tom had declared a prejudicial interest in this item.*

*Both spoke and then left the room whilst the remainder of the Committee made the decision. Cllr P Burgess left the meeting at this point.*

**Horsham District Council** – the District Council is installing a new play area at Roffey Recreation Ground which will benefit the larger Roffey area (4,500 households), people on low incomes, unemployed people, disabled people, women and girls and children up to 16. Section 106 and HDC revenue is being used to provide £100,000 for this major refurbishment.

“The play project could be seen as a focal point for the local community and could offer opportunities for social interaction for the wider community, supporting the development of a greater sense of community spirit and cohesion. It could be a catalyst for community events in the future.”

The District Council suggested three different pieces of equipment to which the Parish Council may have wished to make a contribution:-

2 deer rockers £2,348

Trampoline £5,018

Roundabout £6,909

(Notes from a recent meeting with HDC officers regarding this topic had been circulated to all Councillors)

**The Parish Council RESOLVED not to support the HDC project financially.**

**FA/227/18 Date of next meeting**

The next meeting is scheduled for Thursday 28<sup>th</sup> June 2018.

There being no other business, the Chairman closed the meeting at 8.20 p.m.

..... Chairman

.....Dated

## Finance Report to Finance Committee 19<sup>th</sup> April 2018

Period covering 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018 – full financial year

### Funding to 31<sup>st</sup> March 2018

Precept (full funding for 2017/18 received).	<b>293,551</b>
Council Tax Benefit (full funding for 2017/18 received).	<b>1,403</b>
Environmental Grant (full funding for 2017/18 received).	<b>9,691</b>
<b>Total</b>	<b>304,645</b>

### Income to 31<sup>st</sup> March 2018

Cost Centre	Actual Income	Annual Budget	Forecast to 31.3.18 agreed in the precept calculation.
Admin	879	150	150
Allotments	1,015	765	765
North Heath Hall	62,013	60,200	60,000
Holbrook Tythe Barn	35,098	26,200	28,000
Multi Court Lettings	22,318	12,240	17,000
Roffey Millennium Hall	74,222	74,000	72,600
<b>Total</b>	<b>195,545</b>	<b>173,555</b>	<b>178,515</b>

### Expenditure to 31<sup>st</sup> January 2018

Cost Centre	Actual Expenditure	Annual Budget	Forecast to 31.3.18 agreed in the precept calculation.
Admin	52,327	*67,943	66,833
Grants	8,800	10,000	10,000
Burial	9,183	1,500	6,000
Personnel	275,643	277,325	277,225
Planning, Env, Trans	2,000	2,000	2,000
Allotments	1,009	1,318	1,300
Amenity, Recs and Open Spaces	42,712	50,889	50,273
North Heath Hall	23,303	24,379	24,703
Holbrook Tythe Barn	20,777	22,213	22,823
Roffey Millennium Hall	33,200	38,455	39,775
<b>Total</b>	<b>468,954</b>	<b>496,022</b>	<b>500,932</b>

<b>Net expenditure</b>	<b>(273,409)</b>	<b>(322,467)</b>	<b>(322,417)</b>
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\*includes £10,000 for a Neighbourhood Plan agreed by full Council after budget had been set.

Income has outperformed expectation in all cases. Additional income at the halls is due to the hard work of the staff who have worked to promote the halls.

Administration expenditure is lower than expected as £10,000 set aside for the Neighbourhood Plan within that cost centre has not been used. Significant savings have also been made on the telephone system following the initiation of a new contract.

Burial charges have exceeded the budget and forecast following the resolution of a dispute with Horsham District Council that left two invoices totalling £3,000 outstanding from 2016/17 and £6,183 from 2017/18.

Personnel costs are lower than forecast due to staff vacancies during the year.

Savings have been made by entering into a contract for street lighting, close management of the open spaces and fewer repairs to bus shelters than had been anticipated.

Expenditure on the halls is lower than expected in all cases, this is due to a regular inspection and service regime that highlights issues early on and allows them to be managed effectively.

Earmarked reserves have been spent on an upgraded telephone system, a pressurisation unit on the boiler at Roffey Millennium Hall, necessary work to the lift at Roffey Millennium Hall and the installation of CCTV. There has also been expenditure on bollards at Lambs Farm Road.

Pauline Whitehead BA(Hons) FSLCC 12.04.18

Month No : 12

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>101</u> Administration					
4007 Councillors Training	589	750	161		161
4008 Councillors Expenses	3,972	5,850	1,878		1,878
4021 Telephone/Fax/Internet	3,466	5,500	2,034		2,034
4022 Postage	1,317	2,000	683		683
4023 Stationery and Printing	1,600	2,000	400		400
4024 Subscriptions	2,941	3,060	119		119
4025 Insurance	12,085	12,040	-45		-45
4026 Publications/Magazines	0	100	100		100
4028 IT Costs	2,472	2,133	-339		-339
4029 Website Maintenance	281	160	-121		-121
4031 Other Advertising	0	200	200		200
4032 Publicity/Marketing	455	1,000	545		545
4033 Newsletter	673	1,000	327		327
4034 Maintenance - Electrical	40	0	-40		-40
4038 Office Equipment Maint.	410	1,500	1,090		1,090
4051 Bank Charges	35	500	465		465
4053 PWLB Loan Charges	13,681	13,400	-281		-281
4057 External Audit Fees	1,600	1,500	-100		-100
4058 Professional Services	4,985	3,000	-1,985		-1,985
4059 Internal Audit Fees	657	500	-157		-157
4100 Chairman's Allowance	218	400	182		182
4103 Parish Plan	0	10,000	10,000		10,000
4120 Roffey Hall Equipment	0	750	750		750
4122 Office Equipment	849	600	-249		-249
Administration :- Expenditure	<b>52,327</b>	<b>67,943</b>	<b>15,616</b>	<b>0</b>	<b>15,616</b>
1008 Miscellaneous Income	359	0	359		0
1176 Precept	293,551	293,552	-2		0
1177 Council Tax Benefit Grant	1,403	1,401	2		0
1196 Interest Received	520	150	370		0
Administration :- Income	<b>295,832</b>	<b>295,103</b>	<b>729</b>		
<b>Net Expenditure over Income</b>	<b>-243,506</b>	<b>-227,160</b>	<b>16,346</b>		
<u>103</u> Grants					
4155 Other Grants and Donations	8,800	10,000	1,200		1,200
Grants :- Expenditure	<b>8,800</b>	<b>10,000</b>	<b>1,200</b>	<b>0</b>	<b>1,200</b>
<b>Net Expenditure over Income</b>	<b>8,800</b>	<b>10,000</b>	<b>1,200</b>		

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Month No : 12

## Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>104</u>	<u>Burial</u>					
4101	Burial Charges	9,183	1,500	-7,683		-7,683
	Burial :- Expenditure	<u>9,183</u>	<u>1,500</u>	<u>-7,683</u>	<u>0</u>	<u>-7,683</u>
	<b>Net Expenditure over Income</b>	<u>9,183</u>	<u>1,500</u>	<u>-7,683</u>		
<u>106</u>	<u>Personnel</u>					
4001	Salaries/NI/Pensions	270,441	272,565	2,125		2,125
4003	Payroll Admin Charge	786	360	-426		-426
4009	Staff Expenses/Mileage	2,912	2,500	-412		-412
4010	Staff Training	1,182	1,500	319		319
4030	Recruitment Advertising	323	400	77		77
	Personnel :- Expenditure	<u>275,643</u>	<u>277,325</u>	<u>1,682</u>	<u>0</u>	<u>1,682</u>
	<b>Net Expenditure over Income</b>	<u>275,643</u>	<u>277,325</u>	<u>1,682</u>		
<u>201</u>	<u>Planning, Env &amp; Transport</u>					
4305	Planning Consultant Fees	2,000	2,000	0		0
	Planning, Env & Transport :- Expenditure	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Net Expenditure over Income</b>	<u>2,000</u>	<u>2,000</u>	<u>0</u>		
<u>301</u>	<u>Allotments</u>					
4012	Water Rates	102	218	116		116
4102	Allotment Rent	250	250	0		0
4200	Grass cutting	657	750	94		94
4259	Allotment Maintenance	0	100	100		100
	Allotments :- Expenditure	<u>1,009</u>	<u>1,318</u>	<u>309</u>	<u>0</u>	<u>309</u>
1050	Allotment Rents	1,015	765	250		0
	Allotments :- Income	<u>1,015</u>	<u>765</u>	<u>250</u>		
	<b>Net Expenditure over Income</b>	<u>-6</u>	<u>553</u>	<u>559</u>		
<u>302</u>	<u>Amenity, Recs &amp; Open Sp</u>					
4019	Window Cleaning	2,045	2,280	235		235
4200	Grass cutting	17,510	18,870	1,360		1,360
4250	Bus Shelter Repairs	679	2,000	1,321		1,321
4251	Play Area & M Crts Maint	8,294	8,000	-294		-294
4252	Open Spaces	7,682	9,000	1,318		1,318
4253	Litter Warden/Clearance	0	650	650		650

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Month No : 12

## Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4254	Community Services - Dog Bins	1,942	1,853	-89		-89
4255	Street Lighting - Maint/Supply	2,290	4,500	2,210		2,210
4258	Multicourts Maintenance	1,652	2,424	772		772
4260	Workshop	70	100	30		30
4302	Notice Board Maintenance	548	1,212	664		664
	Amenity, Recs & Open Sp :- Expenditure	<b>42,712</b>	<b>50,889</b>	<b>8,177</b>	<b>0</b>	<b>8,177</b>
1100	Grants Received	9,691	9,500	191		0
	Amenity, Recs & Open Sp :- Income	<b>9,691</b>	<b>9,500</b>	<b>191</b>		
	<b>Net Expenditure over Income</b>	<b>33,021</b>	<b>41,389</b>	<b>8,368</b>		
<u>401</u>	<u>North Heath Hall</u>					
4011	NNDR	6,081	6,070	-11		-11
4012	Water Rates	895	1,020	126		126
4014	Electricity	2,636	3,000	364		364
4015	Gas	2,787	2,000	-787		-787
4016	Cleaning Materials	1,169	1,800	631		631
4017	Refuse Bin Clearance	780	808	28		28
4018	Sanitary Waste	152	152	0		0
4019	Window Cleaning	390	323	-67		-67
4034	Maintenance - Electrical	832	2,000	1,168		1,168
4035	Maintenance - Elect Eqp Insp	503	250	-253		-253
4036	Maintenance - General	2,518	2,000	-518		-518
4037	Maintenance - Fire Alarm Syst	597	500	-97		-97
4039	Maint - Intruder Alarm	1,009	909	-100		-100
4041	Maintenance - Fire Extg Insp	128	150	22		22
4042	Maintenance - Gas Boiler etc	258	200	-58		-58
4044	Maintenance - Partition Wall	600	700	100		100
4061	Legionella Testing	243	250	7		7
4063	Maintenance - Plumbing	341	750	409		409
4065	Fire Prevention Sundries	131	75	-56		-56
4066	Keyholder Services	165	422	257		257
4500	Internal Redecorations	1,089	1,000	-89		-89
	North Heath Hall :- Expenditure	<b>23,303</b>	<b>24,379</b>	<b>1,076</b>	<b>0</b>	<b>1,076</b>
1000	Hall Lettings	62,013	60,200	1,813		0
	North Heath Hall :- Income	<b>62,013</b>	<b>60,200</b>	<b>1,813</b>		
	<b>Net Expenditure over Income</b>	<b>-38,710</b>	<b>-35,821</b>	<b>2,889</b>		

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Month No : 12

## Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>402</u>	<u>Holbrook Recreation Centre</u>					
4011	NNDR	3,584	3,315	-269		-269
4012	Water Rates	2,149	1,632	-517		-517
4014	Electricity	3,280	3,500	220		220
4015	Gas	534	1,500	966		966
4016	Cleaning Materials	1,083	1,000	-83		-83
4017	Refuse Bin Clearance	780	808	28		28
4018	Sanitary Waste	152	152	0		0
4019	Window Cleaning	260	300	40		40
4034	Maintenance - Electrical	1,174	2,000	826		826
4035	Maintenance - Elect Eqp Insp	1,411	1,750	339		339
4036	Maintenance - General	1,948	2,000	52		52
4037	Maintenance - Fire Alarm Syt	1,589	500	-1,089		-1,089
4039	Maint - Intruder Alarm	657	909	252		252
4041	Maintenance - Fire Extg Insp	33	150	117		117
4042	Maintenance - Gas Boiler etc	589	200	-389		-389
4061	Legionella Testing	248	250	2		2
4063	Maintenance - Plumbing	451	750	299		299
4065	Fire Prevention Sundries	4	75	71		71
4066	Keyholder Services	215	422	207		207
4500	Internal Redecorations	635	1,000	365		365
	Holbrook Recreation Centre :- Expenditure	<b>20,777</b>	<b>22,213</b>	<b>1,436</b>	<b>0</b>	<b>1,436</b>
1000	Hall Lettings	35,098	26,200	8,898		0
1010	Multi Court Lettings	22,318	12,240	10,078		0
	Holbrook Recreation Centre :- Income	<b>57,416</b>	<b>38,440</b>	<b>18,976</b>		
	<b>Net Expenditure over Income</b>	<b>-36,638</b>	<b>-16,227</b>	<b>20,411</b>		
<u>403</u>	<u>Roffey Millennium Hall</u>					
4011	NNDR	5,993	6,304	311		311
4012	Water Rates	821	1,632	811		811
4014	Electricity	4,362	5,000	638		638
4015	Gas	4,515	6,000	1,485		1,485
4016	Cleaning Materials	1,671	1,800	129		129
4017	Refuse Bin Clearance	1,574	1,591	17		17
4018	Sanitary Waste	282	303	21		21
4019	Window Cleaning	595	606	11		11
4020	Refreshment Sale Cost/Sundries	668	750	82		82
4034	Maintenance - Electrical	1,160	2,000	840		840
4035	Maintenance - Elect Eqp Insp	2,000	2,000	0		0

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Month No : 12

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4036 Maintenance - General	2,770	2,750	-20		-20
4037 Maintenance - Fire Alarm Syt	312	500	188		188
4039 Maint - Intruder Alarm	1,423	909	-514		-514
4040 Maintenance - Elevator	1,318	909	-409		-409
4041 Maintenance - Fire Extg Insp	67	150	84		84
4042 Maintenance - Gas Boiler etc	1,123	500	-623		-623
4044 Maintenance - Partition Wall	250	550	300		300
4061 Legionella Testing	359	400	42		42
4062 Air Conditionaig Maintenance	270	354	84		84
4063 Maintenance - Plumbing	344	1,500	1,156		1,156
4064 Lightning Conductor Works	220	275	55		55
4065 Fire Prevention Sundries	0	250	250		250
4066 Keyholder Services	165	422	257		257
4500 Internal Redecorations	940	1,000	60		60
Roffey Millennium Hall :- Expenditure	<b>33,200</b>	<b>38,455</b>	<b>5,255</b>	<b>0</b>	<b>5,255</b>
1000 Hall Lettings	70,703	71,400	-697		0
1004 Equipment Sale/Sundry Income	1,390	600	790		0
1006 Refreshment Sale Income	2,129	2,000	129		0
Roffey Millennium Hall :- Income	<b>74,222</b>	<b>74,000</b>	<b>222</b>		
<b>Net Expenditure over Income</b>	<b>-41,022</b>	<b>-35,545</b>	<b>5,477</b>		
<u>901 Earmarked Reserves</u>					
4900 Repairs & Renewals Reserve	5,144	0	-5,144		-5,144
4907 Planning Reserve	215	0	-215		-215
Earmarked Reserves :- Expenditure	<b>5,359</b>	<b>0</b>	<b>-5,359</b>	<b>0</b>	<b>-5,359</b>
<b>Net Expenditure over Income</b>	<b>5,359</b>	<b>0</b>	<b>-5,359</b>		

NORTH HORSHAM PARISH COUNCIL  
RESERVE BALANCES -31st March 2018

	BALANCE 31.3.2016	RESERVES TRANSFER 31.3.2016	BALANCE 1.4.2016	EXPENDITURE ACTUAL 01.04.2017	INCOME ACTUAL 31.03.2017	BALANCE 31.03.2017	TRANSFER 01.04.2017	EXPENDITURE ACTUAL 31.03.2018	INCOME ACTUAL 31.03.2018	BALANCE 31.03.2018	NOTE
310/0	101744	-24100	77644	470391	478024	85277	-10000	468953	500189	106513	
320/0	7955	0	7955	0	0	7955		0	0	7955	
321/0	140666	20100	160766	23736	0	137030	8000	5144	0	139886	
322/0	19950	0	19950	0	0	19950		0	0	19950	
325/0	4000	0	4000	0	0	4000	-4000	0	0	0	3
326/0	0	0	0	0	0	0		0	0	0	
327/0	5621	0	5621	0	0	5621		0	0	5621	1
328/0	8000	4000	12000	3750	0	8250		215	0	8035	
330/0	4000	0	4000	0	0	4000	-4000	0	0	0	3
331/0	0	0	0	0	0	0	10000	0	0	10000	4
335/0	25000	0	25000	0	0	25000		0	0	25000	2
	316936	0	316936	497877	478024	297083	0	474312	500189	322960	

1 Roffey Youth Club

Monies held following the closure of Roffey Youth Club

2 Capital Receipt

Capital Receipt from sale of land at North Heath Hall for Capital projects identified in the Business Plan only.

3 Damage/ Capital projects

Reserves moved to 321 Repairs and Renewals agreed by F&A.

4 Neighbourhood Plan

Fund created for the NP

31st March 2017

31st March 2018

<b>Current Assets</b>		
17,150	Debtors	21,554
169	Vat Refunds	1,095
553	Prepayments	3,018
162,724	Lloyds Bank Accounts	161,487
148,800	Co-op Community Directplus A/c	85,000
0	Nationwide	84,038
150	Petty Cash	150
<b>329,547</b>		<b>356,341</b>
<b>329,547 Total Assets</b>		<b>356,341</b>
<b>Current Liabilities</b>		
7,139	Creditors	30,095
25,325	Accruals	3,286
<b>32,464</b>		<b>33,381</b>
<b>297,083</b>	<b>Total Assets Less Current Liabilities</b>	<b>322,960</b>
<b>Represented By</b>		
85,277	General Reserve	106,513
7,955	Earmarked Reserves - VAT Con	7,955
137,030	Earmarked Reserves - R&R Fund	139,886
19,950	Earmarked Reserves - Election	19,950
4,000	Earmarked Reserves - Damage	0
5,621	Ear Marked Res-Yth Charity Bal	5,621
8,250	Ear marked Reserve Planning	8,035
4,000	Earmarked Reserves - Cap.Proj.	0
0	Earmarked Reserve - NP	10,000
25,000	Ear Marked Res Capital Receipt	25,000
<b>297,083</b>		<b>322,960</b>

The above statement represents fairly the financial position of the authority as at 31st March 2018 and reflects its Income and Expenditure during the year.

Signed : \_\_\_\_\_ Date : \_\_\_\_\_  
Chairman

Signed : \_\_\_\_\_ Date : \_\_\_\_\_  
Responsible  
Financial  
Officer

**North Horsham Parish Council 17/18**

**Income and Expenditure Account for Year Ended 31st March 2018**

31st March 2017		31st March 2018
	<b>Income Summary</b>	
282,726	Precept	293,551
163	Interest Received	520
<u>282,889</u>	Sub Total	<u>294,071</u>
	<b>Operating Income</b>	
17,899	Administration	1,762
750	Allotments	1,015
0	Amenity, Recs & Open Sp	9,691
57,651	North Heath Hall	62,013
44,989	Holbrook Recreation Centre	57,416
73,845	Roffey Millennium Hall	74,222
<u>478,024</u>	Total Income	<u>500,189</u>
	<b>Running Costs</b>	
52,278	Administration	52,327
0	Section 137	0
8,577	Grants	8,800
3,000	Burial	9,183
293,325	Personnel	275,643
0	Planning, Env & Transport	2,000
717	Allotments	1,009
37,799	Amenity, Recs & Open Sp	42,712
24,070	North Heath Hall	23,303
17,582	Holbrook Recreation Centre	20,777
32,564	Roffey Millennium Hall	33,200
27,966	Earmarked Reserves	5,359
<u>497,877</u>	Total Expenditure	<u>474,312</u>
	<b>General Fund Analysis</b>	
101,744	Opening Balance	85,277
478,024	Plus : Income for Year	500,189
<u>579,768</u>		<u>585,466</u>
497,877	Less : Expenditure for Year	474,312
<u>81,891</u>		<u>111,154</u>
-3,386	Transfers TO / FROM Reserves	4,641
<u>85,277</u>	<b>Closing Balance</b>	<u>106,513</u>

CALCULATION FOR PARTIAL EXEMPTION ON VAT PAID - 2017/18

The table below shows the amount of VAT paid out on invoices. HMRC has agreed partial exemption rates as indicated in the table.

A total of up to £7,500 per annum can be reclaimed on exempt items.

	Standard Holbrook Tythe Barn 20%	Standard North Heath Hall 20%	Standard Multi courts 20%	Fuel Holbrook Tythe Barn 5%	Fuel North Heath Hall 5%	Standard Admin 20%	Column A Total amount of VAT paid on varying rates	Exempt VAT that can be reclaimed.	Standard Millennium Hall 20%	Standard 20%	Fuel 5%	Column B Total amount of VAT paid on 100% reclaim categories	Total VAT paid - sum of columns A and B
Period 1	296.43 70%	571.19 100%	163.65 85%	7.38 70%	2.09 100%	95.00 37%	1,135.74	1,035.23 100%	2,513.15 100%	0.00 100%	0.00 100%	3,548.38	4,684.12
	Agrees with VAT Return Summary to 30/6/17 Total inputs												
	VAT that can be reclaimed												
Period 2	548.72 70%	366.73 100%	80.00 85%	7.28 70%	5.65 100%	270.00 37%	1,278.39	790.56 100%	2,830.48 100%	33.12 100%	33.12 100%	3,654.16	4,932.55
	Agrees with VAT Return Summary to 30/9/17 Total inputs												
	VAT reclaim percentage												
	384.10	366.73	88.00	5.10	5.65	99.90	929.49	790.56	2,830.48	33.12	3,654.16	4,583.65	
Period 3	449.00 70%	582.87 100%	80.00 85%	12.32 70%	6.00 100%	0.00 37%	1,130.19	1,215.79 100%	2,388.74 100%	16.54 100%	16.54 100%	3,621.07	4,751.26
	Agrees with VAT Return Summary to 31/12/17 Total inputs												
	VAT reclaim percentage												
	314.30	582.87	88.00	8.62	6.00	0.00	979.79	1,215.79	2,388.74	16.54	3,621.07	4,600.86	
Period 4	336.12 70%	709.85 100%	1.94 85%	0.00 70%	14.30 100%	0.00 37%	1,062.21	1,020.04 100%	3,657.90 100%	16.47 100%	16.47 100%	4,694.41	5,756.62
	Agrees with VAT Return Summary to 31/03/18 Total inputs												
	VAT reclaim percentage												
	235.28	709.85	1.65	0.00	14.30	0.00	961.08	1,020.04	3,657.90	16.47	3,674.37	4,635.45	
	Cummulative Total												
	1,630.27	2,230.64	325.59	26.99	28.04	365.00	4,606.53	4,061.62	11,390.27	66.13	15,518.02	20,124.55	
	VAT reclaim percentage												
	70%	100%	85%	70%	100%	37%	3,830.56	3,830.56	11,390.27	100%	100%	15,518.02	19,348.58
	VAT that can be reclaimed												
	1,141.19	2,230.64	276.75	18.89	28.04	135.05	3,830.56	3,830.56	11,390.27	66.13	15,518.02	19,348.58	
	£7500 de minimis limit												