

**MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE
TO BE HELD ON THURSDAY 28TH JUNE 2018 AT 7.30pm**

COMMITTEE REPORT

To be considered in conjunction with the agenda for this meeting.

3. Public Forum.

The Public Forum will last for a period of up to 15 minutes during which members of the public may put questions to the Council or draw attention to relevant matters relating to the business on the agenda. Each speaker is limited to 3 minutes. The business of the meeting will start immediately following the public forum or at 7.45pm whichever is the earlier.

6. Declarations of Interest.

Members are advised to consider the agenda for the meeting and determine in advance if they may have a Personal, Prejudicial or a Disclosable Pecuniary Interest in any of the agenda items. If a Member decides they do have a declarable interest, they are reminded that the interest and the nature of the interest must be declared at the commencement of the consideration of the agenda item; or when the interest becomes apparent to them. Details of the interest will be minuted.

Where you have a Prejudicial Interest (which is not a Disclosable Pecuniary Interest), Members are reminded that they must withdraw from the meeting chamber after making representations or asking questions.

If the interest is a Disclosable Pecuniary Interest, Members are reminded that they must take no part in the discussions of the item at all; or participate in any voting; and must withdraw from the meeting chamber; unless they have received a dispensation.

7. Chairman's Announcement's.

The Chairman and Vice Chairman have the option of serving on the Finance Committee. Both have declined but one place remains open on the Finance Committee. This will be taken to the Council Meeting on 6th July.

The Ministry for Housing, Communities and Local Government has released figures which show that the average parish precept per Band D property set by parishes in England for 2018/19 is £64.05. (Total number of precepting parishes 8,839) At £36.95 per Band D property in 2018/19, North Horsham is well below the average figure.

Horsham in Bloom has made the difficult decision not to continue due to lack of volunteers. A grant of £400 given for this year's allotment competition has been returned.

8. Internal Controls Working Party

See Annex 1 attached for the programme of work.

Possible dates for re-arranged meeting – w/c 23rd July 2018?

9. Financial Review to 31st March 2018.

See Annex 2 attached.

11. Business Plan

An updated Business Plan has been produced for consideration.

See Annex 3 attached.

12. Pension Provision.

The Principal Pensions Consultant for West Sussex County Council advises that North Horsham Parish Council has resolved to enrol all employees in the Local Government Pensions Scheme. If the Parish Council would like to change the resolution and offer a different pension scheme to new employees that would be possible. However, if office staff were offered the LGPS Scheme and Caretakers a different scheme there would need to be clear justification as to why one group had been offered a different pension to the other to mitigate any risk over the challenge of discrimination.

13. Grant applications.

The following are resumes from the grant applications. An electronic copy of the applications has been sent to all Committee members.

The amount remaining in the grant fund for 2018/19 is £9,500.

Heathers Playgroup – grant funding of £2,500 is required to replace an asbestos roof damaged in high winds during December 2017. A quotation for the work has been included with the application. The group operates as a social enterprise, supporting all families but in particular those who need additional support. The group holds a model pre-school constitution and financial details have been included with the application. The cost of the repair to the roof would have a significant impact on the group's balances. North Horsham Parish Council has not awarded funding to this group previously (from records going back to 2008).

Age UK Horsham District– grant funding of £1,000 is required to hold a Diamond Anniversary "Full of Life" event in North Horsham to bring activities based around five areas of wellbeing into the community. Age UK Horsham District have experience of organising these types of events and have had success in the past. They hope to reach residents who prefer to attend an event locally.

Age UK Horsham District have adopted articles of association (20.02.13) and are a company limited by guarantee. The balance sheet to year end 2017 and bank statements have been included.

Since 2011, the Parish Council has awarded grant funding as follows:-

2011 £4,500

2012 £5,000

2014 £5,500

2015 £5,000

Action Plan of Financial Activities for 2018/19

The production of an Action Plan is to satisfy the required control of the timely production of accounts and for reviewing the effectiveness of the system of internal control in accordance with proper practices.

The list is indicative, covers the main financial activities but is not exhaustive.

June 2018	<p>VAT Return Budget monitoring Verify bank reconciliation.</p> <p>External audit submission due. Exercise of Electors Rights Review insurance Review list of direct debits.</p> <p>Internal Controls Working Party meet to review safe and efficient safeguarding of public money; prevent and detect inaccuracy and fraud; identifying the duties of officers and segregation of duties; procedures for bad debts and bank mandate review, Bank reconciliation and procedures, test that the budget is reviewed against the actual figures:-</p> <ul style="list-style-type: none"> • Sales testing and procedures • Review list of creditors and debtors. • Confirm that bank mandate is up to date • Confirm that bank reconciliations are signed at least quarterly • Confirm that there is regular budget monitoring.
July 2018	<p>Exercise of Electors Rights</p> <p>Review Business Plan.</p>
August 2018	
September 2018	<p>VAT Return Budget monitoring Verify bank reconciliation.</p> <p>Start work on the budget which includes recommendations about fees for the forthcoming year. Review salary budgets (Personnel Committee initially) Public Works Loan Board repayment</p>
October 2018	Interim Internal Audit report

	<p>Internal Controls Working Party meet to review that risk levels are properly managed and compliance with the publication rules for the Local Government Transparency Code 2015:-</p> <ul style="list-style-type: none"> • Review levels of reserves • Prepare or review a business contingency plan. • Check list of information against website • Check that the Annual return is published on the PC website.
November 2018	Continue with the budget process.
December 2018	VAT Return Budget monitoring Verify bank reconciliation.
January 2019	Submit precept request to HDC
February 2019	<p>Appoint Internal Auditor for 2019/20 Review fee list for 2019/20</p> <p>Internal Controls Working Party meet to review safe and efficient safeguarding of public money; prevent and detect inaccuracy and fraud; that salaries have been properly reviewed:-</p> <ul style="list-style-type: none"> • Check that the Personnel Committee has approved annual salaries in line with contracts and /or minutes. • Make sure no records are missing in the Financial records. • Petty cash testing and procedures
March 2019	VAT Return Budget monitoring Verify bank reconciliation.
April 2019	<p>Year end close down to 31st March. Internal Audit report</p> <p>Internal Controls Working Party meet to review safe and efficient safeguarding of public money; prevent and detect inaccuracy and fraud; identifying the duties of officers and segregation of duties; authorisation of payments; hierarchical review and that a commitment over £5,000 is compliant:-</p> <ul style="list-style-type: none"> • Expenditure testing and procedures • Confirm back ups. • Test a payment of over £5,000 through the system.
May 2019	<p>At the Annual Parish Council Meeting:-</p> <ul style="list-style-type: none"> • Review the effectiveness of the system of internal control and prepare an annual governance statement. (Section 1 of the Annual Return)

	<ul style="list-style-type: none"> • Agree the end of year accounts (last date for doing so is 30th June) and complete the Accounting Statements on the Annual Return (Section 2). • Review Financial Regulations • Review Standing Orders • Review other Policies as appropriate. • Ensure that a new Chairman has passwords in a sealed, dated envelope. Retrieve the envelope given to a previous Chairman and shred.
June 2019	<p>VAT Return Budget monitoring Verify bank reconciliation.</p> <p>External audit submission due. Exercise of Electors Rights Review insurance Review list of direct debits.</p> <p>Internal Controls Working Party meet to review safe and efficient safeguarding of public money; prevent and detect inaccuracy and fraud; identifying the duties of officers and segregation of duties; procedures for bad debts and bank mandate review, Bank reconciliation and procedures, test that the budget is reviewed against the actual figures:-</p> <ul style="list-style-type: none"> • Sales testing and procedures • Review list of creditors and debtors. • Confirm that bank mandate is up to date • Confirm that bank reconciliations are signed at least quarterly • Confirm that there is regular budget monitoring.

Routine monthly tasks include:-

Raising invoices

Entering invoices.

Sending invoices

Paying invoices.

Credit control

Cash flow monitoring.

Payroll. – pensions and Real Time Information currently covered by Capita.

Finance Report to show expenditure to 31st May 2018**Period covering 1st April 2018 to 31st May 2018****Funding at 31st May 2018**

Precept (six months instalment)	159,972
Environmental Grant (six months instalment) received).	4,918
Total	164,890

Income to 31st May 2018

Cost Centre	Actual Income	Annual Budget
Admin	46	150
Allotments	525	765
North Heath Hall	12,632	61,400
Holbrook Tythe Barn	6,066	28,840
Multi Court Lettings	3,219	17,510
Roffey Millennium Hall	12,823	74,700
Total	35,311	183,365

Expenditure to 30th April 2018

Cost Centre	Actual Expenditure	Annual Budget
Admin	13,651	57,715
Grants	500	10,000
Burial	1,683	6,500
Personnel	48,322	285,793
Planning, Env, Trans	0	2,250
Allotments	-10	1,350
Amenity, Recs and Open Spaces	3,527	51,507
North Heath Hall	4,238	26,093
Holbrook Tythe Barn	2,943	21,882
Roffey Millennium Hall	4,733	37,731
Total	79,587	500,821

Net expenditure	(44,276)	(317,456)
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There are increased bookings across all halls, however, there will be a lull over the summer months.

Expenditure is lower than anticipated.

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>Finance & Administration</u>					
<u>101 Administration</u>					
4007	Councillors Training	0	750	750	750
4008	Councillors Expenses	1,227	5,100	3,873	3,873
4021	Telephone/Fax/Internet	8	5,000	4,992	4,992
4022	Postage	19	2,000	1,981	1,981
4023	Stationery and Printing	259	2,000	1,741	1,741
4024	Subscriptions	2,948	3,100	152	152
4025	Insurance	8,567	12,205	3,638	3,638
4026	Publications/Magazines	17	50	33	33
4028	IT Costs	292	2,400	2,108	2,108
4029	Website Maintenance	0	160	160	160
4031	Other Advertising	0	200	200	200
4032	Publicity/Marketing	12	1,000	988	988
4033	Newsletter	681	1,200	519	519
4038	Office Equipment Maint.	132	1,500	1,368	1,368
4051	Bank Charges	0	200	200	200
4053	PWLB Loan Charges	0	13,700	13,700	13,700
4057	External Audit Fees	-1,361	1,500	2,861	2,861
4058	Professional Services	900	3,000	2,100	2,100
4059	Internal Audit Fees	-137	500	637	637
4100	Chairman's Allowance	85	400	315	315
4120	Roffey Hall Equipment	0	750	750	750
4122	Office Equipment	0	1,000	1,000	1,000
	Administration :- Expenditure	13,651	57,715	44,064	0
1008	Miscellaneous Income	30	0	30	0
1176	Precept	159,972	319,943	-159,972	0
1196	Interest Received	16	150	-134	0
	Administration :- Income	160,017	320,093	-160,076	
	Net Expenditure over Income	-146,366	-262,378	-116,012	
<u>103 Grants</u>					
4155	Other Grants and Donations	500	10,000	9,500	9,500
	Grants :- Expenditure	500	10,000	9,500	0
	Net Expenditure over Income	500	10,000	9,500	

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>104</u> <u>Burial</u>					
4101 Burial Charges	1,683	6,500	4,817		4,817
Burial :- Expenditure	<u>1,683</u>	<u>6,500</u>	<u>4,817</u>	<u>0</u>	<u>4,817</u>
Net Expenditure over Income	<u>1,683</u>	<u>6,500</u>	<u>4,817</u>		
Finance & Administration :- Expenditure	<u>15,834</u>	<u>74,215</u>	<u>58,381</u>	<u>0</u>	<u>58,381</u>
Income	<u>160,017</u>	<u>320,093</u>	<u>-160,076</u>		
Net Expenditure over Income	<u>-144,183</u>	<u>-245,878</u>	<u>-101,695</u>		
<u>Planning Environment & Transpo</u>					
<u>201</u> <u>Planning, Env & Transport</u>					
4305 Planning Consultant Fees	0	2,250	2,250		2,250
Planning, Env & Transport :- Expenditure	<u>0</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>	<u>2,250</u>
Net Expenditure over Income	<u>0</u>	<u>2,250</u>	<u>2,250</u>		
Planning Environment & Transpo :- Expenditure	<u>0</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>	<u>2,250</u>
Income	<u>0</u>	<u>0</u>	<u>0</u>		
Net Expenditure over Income	<u>0</u>	<u>2,250</u>	<u>2,250</u>		
<u>Property</u>					
<u>301</u> <u>Allotments</u>					
4012 Water Rates	-10	200	210		210
4102 Allotment Rent	0	300	300		300
4200 Grass cutting	0	750	750		750
4259 Allotment Maintenance	0	100	100		100
Allotments :- Expenditure	<u>-10</u>	<u>1,350</u>	<u>1,360</u>	<u>0</u>	<u>1,360</u>
1050 Allotment Rents	525	765	-240		0
Allotments :- Income	<u>525</u>	<u>765</u>	<u>-240</u>		
Net Expenditure over Income	<u>-535</u>	<u>585</u>	<u>1,120</u>		
<u>302</u> <u>Amenity, Recs & Open Sp</u>					
4019 Window Cleaning	0	2,346	2,346		2,346
4200 Grass cutting	2,553	19,417	16,864		16,864
4250 Bus Shelter Repairs	-252	2,000	2,252		2,252
4251 Play Area & m Crts Maint	42	8,000	7,958		7,958

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4252 Open Spaces	570	9,000	8,430		8,430
4253 Litter Warden/Clearance	0	650	650		650
4254 Community Services - Dog Bins	505	2,000	1,495		1,495
4255 Street Lighting - Maint/Supply	110	4,500	4,390		4,390
4258 Multicourts Maintenance	0	2,494	2,494		2,494
4260 Workshop	0	100	100		100
4302 Notice Board Maintenance	0	1,000	1,000		1,000
Amenity, Recs & Open Sp :- Expenditure	3,527	51,507	47,980	0	47,980
1100 Grants Received	4,918	9,691	-4,773		0
Amenity, Recs & Open Sp :- Income	4,918	9,691	-4,773		
Net Expenditure over Income	-1,391	41,816	43,207		
Property :- Expenditure	3,517	52,857	49,340	0	49,340
Income	5,444	10,456	-5,012		
Net Expenditure over Income	-1,926	42,401	44,327		

Halls

401 North Heath Hall					
4011	NNDR	1,248	6,234	4,986	4,986
4012	Water Rates	312	926	614	614
4014	Electricity	490	2,575	2,085	2,085
4015	Gas	255	2,000	1,745	1,745
4016	Cleaning Materials	190	1,300	1,110	1,110
4017	Refuse Bin Clearance	408	832	424	424
4018	Sanitary Waste	55	185	130	130
4019	Window Cleaning	0	370	370	370
4034	Maintenance - Electrical	385	2,000	1,615	1,615
4035	Maintenance - Elect Eqp Insp	0	1,360	1,360	1,360
4036	Maintenance - General	110	2,000	1,891	1,891
4037	Maintenance - Fire Alarm Syt	0	750	750	750
4039	Maint - Intruder Alarm	234	950	716	716
4041	Maintenance - Fire Extg Insp	0	150	150	150
4042	Maintenance - Gas Boiler etc	187	650	464	464
4044	Maintenance - Partition Wall	350	700	350	350
4061	Legionella Testing	0	360	360	360
4063	Maintenance - Plumbing	0	750	750	750
4065	Fire Prevention Sundries	0	75	75	75
4066	Keyholder Services	15	426	411	411
4500	Internal Redecorations	0	1,500	1,500	1,500
	North Heath Hall :- Expenditure	4,238	26,093	21,855	0
					21,855

Month No : 2

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
1000	Hall Lettings	12,632	61,400	-48,768		0
	North Heath Hall :- Income	12,632	61,400	-48,768		
	Net Expenditure over Income	-8,394	-35,307	-26,913		
<u>402</u>	<u>Holbrook Recreation Centre</u>					
4011	NNDR	680	3,405	2,725		2,725
4012	Water Rates	0	1,500	1,500		1,500
4014	Electricity	562	3,090	2,528		2,528
4015	Gas	97	1,286	1,189		1,189
4016	Cleaning Materials	190	1,000	810		810
4017	Refuse Bin Clearance	408	832	424		424
4018	Sanitary Waste	50	185	135		135
4019	Window Cleaning	0	312	312		312
4034	Maintenance - Electrical	521	2,000	1,479		1,479
4035	Maintenance - Elect Eqp Insp	0	530	530		530
4036	Maintenance - General	0	2,000	2,000		2,000
4037	Maintenance - Fire Alarm Syt	0	556	556		556
4039	Maint - Intruder Alarm	234	935	701		701
4041	Maintenance - Fire Extg Insp	0	150	150		150
4042	Maintenance - Gas Boiler etc	187	500	314		314
4061	Legionella Testing	0	350	350		350
4063	Maintenance - Plumbing	0	750	750		750
4065	Fire Prevention Sundries	0	75	75		75
4066	Keyholder Services	15	426	411		411
4500	Internal Redecorations	0	2,000	2,000		2,000
	Holbrook Recreation Centre :- Expenditure	2,943	21,882	18,939	0	18,939
1000	Hall Lettings	6,066	28,840	-22,774		0
1010	Multi Court Lettings	3,219	17,510	-14,291		0
	Holbrook Recreation Centre :- Income	9,285	46,350	-37,065		
	Net Expenditure over Income	-6,342	-24,468	-18,126		
<u>403</u>	<u>Roffey Millennium Hall</u>					
4011	NNDR	1,296	6,473	5,177		5,177
4012	Water Rates	241	1,235	994		994
4014	Electricity	788	5,000	4,212		4,212
4015	Gas	0	6,000	6,000		6,000
4016	Cleaning Materials	253	1,390	1,137		1,137
4017	Refuse Bin Clearance	811	1,621	810		810

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4018 Sanitary Waste	55	185	130		130
4019 Window Cleaning	0	700	700		700
4020 Refreshment Sale Cost/Sundries	-1	500	501		501
4034 Maintenance - Electrical	237	2,000	1,763		1,763
4035 Maintenance - Elect Eqp Insp	0	750	750		750
4036 Maintenance - General	0	3,000	3,000		3,000
4037 Maintenance - Fire Alarm Syt	0	515	515		515
4039 Maint - Intruder Alarm	234	1,500	1,266		1,266
4040 Maintenance - Elevator	125	750	625		625
4041 Maintenance - Fire Extg Insp	0	150	150		150
4042 Maintenance - Gas Boiler etc	409	1,000	591		591
4044 Maintenance - Partition Wall	0	500	500		500
4061 Legionella Testing	0	400	400		400
4062 Air Conditionaig Maintenance	270	309	39		39
4063 Maintenance - Plumbing	0	1,500	1,500		1,500
4064 Lightning Conductor Works	0	227	227		227
4065 Fire Prevention Sundries	0	100	100		100
4066 Keyholder Services	15	426	411		411
4500 Internal Redecorations	0	1,500	1,500		1,500
Roffey Millennium Hall :- Expenditure	4,733	37,731	32,998	0	32,998
1000 Hall Lettings	12,544	72,100	-59,556		0
1004 Equipment Sale/Sundry Income	115	600	-485		0
1006 Refreshment Sale Income	164	2,000	-1,836		0
Roffey Millennium Hall :- Income	12,823	74,700	-61,877		
Net Expenditure over Income	-8,090	-36,969	-28,879		
Halls :- Expenditure	11,914	85,706	73,792	0	73,792
Income	34,739	182,450	-147,711		
Net Expenditure over Income	-22,826	-96,744	-73,918		

Personnel

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
106 Personnel					
4001 Salaries/NI/Pensions	47,584	280,533	232,949		232,949
4003 Payroll Admin Charge	0	360	360		360
4009 Staff Expenses/Mileage	727	2,750	2,023		2,023
4010 Staff Training	0	1,500	1,500		1,500
4030 Recruitment Advertising	12	650	639		639
Personnel :- Expenditure	48,322	285,793	237,471	0	237,471
Net Expenditure over Income	48,322	285,793	237,471		

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
Personnel :- Expenditure	48,322	285,793	237,471	0	237,471
Income	0	0	0		
Net Expenditure over Income	48,322	285,793	237,471		
<u>Earmarked Reserves</u>					
901 Earmarked Reserves					
4900 Repairs & Renewals Reserve	2,036	0	-2,036		-2,036
Earmarked Reserves :- Expenditure	2,036	0	-2,036	0	-2,036
Net Expenditure over Income	2,036	0	-2,036		
Earmarked Reserves :- Expenditure	2,036	0	-2,036	0	-2,036
Income	0	0	0		
Net Expenditure over Income	2,036	0	-2,036		

NORTH HORSHAM PARISH COUNCIL
RESERVE BALANCES - 31st May 2018

		RESERVES		EXPENDITURE	INCOME			EXPENDITURE	INCOME		EXPENDITUR	INCOME		NOTE	
		BALANCE	TRANSFER	BALANCE	ACTUAL			ACTUAL	BALANCE		TRANSFER	ACTUAL			ACTUAL
		31.3.2016	31.3.2016	1.4.2016	01.04.2017	31.03.2017	31.03.2017	01.04.2017	31.03.2018	31.03.2018	31.03.2018	31.03.2019	31.03.2019	31.03.2019	
310/0	GENERAL RESERVES	101744	-24100	77644	470391	478024	85277	-10000	468953	500189	106513	79587	200200	227126	
	EARMARKED RESERVES														
320/0	REVENUE - VAT Contingency	7955	0	7955	0	0	7955		0	0	7955			7955	
321/0	REPAIRS & RENEWALS	140666	20100	160766	23736	0	137030	8000	5144	0	139886	2036		137850	
322/0	ELECTION	19950	0	19950	0	0	19950		0	0	19950			19950	
325/0	DAMAGE	4000	0	4000	0	0	4000	-4000	0	0	0			0	3
326/0	YOUTH PROVISION	0	0	0	0	0	0		0	0	0			0	
327/0	ROFFEY YOUTH CLUB	5621	0	5621	0	0	5621		0	0	5621			5621	1
328/0	PLANNING	8000	4000	12000	3750	0	8250		215	0	8035			8035	
330/0	CAPITAL PROJECTS	4000	0	4000	0	0	4000	-4000	0	0	0			0	3
331/0	NEIGHBOURHOOD PLAN	0	0	0	0	0	0	10000	0	0	10000			10000	4
335/0	CAPITAL RECEIPT	25000	0	25000	0	0	25000		0	0	25000			25000	2
		316936	0	316936	497877	478024	297083	0	474312	500189	322960	81623	200200	441537	

- 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

North Horsham Parish Council Current Yr

Income and Expenditure Account for Year Ended 31st March 2019

To MAY 31st 2018

31st March 2018		31st March 2019
	Income Summary	
293,551	Precept	159,972
520	Interest Received	16
<u>294,071</u>	Sub Total	<u>159,987</u>
	Operating Income	
1,762	Administration	30
1,015	Allotments	525
9,691	Amenity, Recs & Open Sp	4,918
62,013	North Heath Hall	12,632
57,416	Holbrook Recreation Centre	9,285
74,222	Roffey Millennium Hall	12,823
<u>500,189</u>	Total Income	<u>200,200</u> ✓
	Running Costs	
52,327	Administration	13,651
0	Section 137	0
8,800	Grants	500
9,183	Burial	1,683
275,643	Personnel	48,322
2,000	Planning, Env & Transport	0
1,009	Allotments	-10
42,712	Amenity, Recs & Open Sp	3,527
23,303	North Heath Hall	4,238
20,777	Holbrook Recreation Centre	2,943
33,200	Roffey Millennium Hall	4,733
5,359	Earmarked Reserves	2,036
<u>474,312</u>	Total Expenditure	<u>81,623</u>
	General Fund Analysis	
85,277	Opening Balance	106,513
500,189	Plus : Income for Year	200,200
<u>585,466</u>		<u>306,713</u>
474,312	Less : Expenditure for Year	81,623
<u>111,154</u>		<u>225,090</u>
-3,386	Transfers TO / FROM Reserves	-2,036
<u>114,540</u>	Closing Balance	<u>227,126</u> ✓

77,537 ✓

31st March 2018

31st March 2019

31st March 2018		31st March 2019	
Current Assets			
21,554	Debtors	20,236	
1,095	Vat Refunds	-416	
3,018	Prepayments	0	
161,487	Lloyds Bank Accounts	280,374	
85,000	Co-op Community Directplus A/c	85,000	
84,038	Nationwide	84,038	
150	Petty Cash	150	
356,341			469,381
356,341	Total Assets		469,381
Current Liabilities			
30,095	Creditors	27,845	
3,286	Accruals	0	
33,381			27,845
322,960	Total Assets Less Current Liabilities		441,537
Represented By			
106,513	General Reserve		227,126
7,955	Earmarked Reserves - VAT Con		7,955
139,886	Earmarked Reserves - R&R Fund		137,850
19,950	Earmarked Reserves - Election		19,950
5,621	Ear Marked Res-Yth Charity Bal		5,621
8,035	Ear marked Reserve Planning		8,035
10,000	Earmarked Reserve - NP		10,000
25,000	Ear Marked Res Capital Receipt		25,000
322,960			441,537 ✓

The above statement represents fairly the financial position of the authority as at 31st March 2019 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial
Officer

Date : _____

NORTH HORSHAM PARISH COUNCIL



BUSINESS PLAN 2018 -2023

First draft 30th June 2016 – Full Council

Draft Version 7 June 2018

CONTENTS

		Page number
1.	The Parish Council	3
2.	Introduction to the Business Plan	4
3.	Aim of the Plan	4
4.	Past achievements	5
5.	Vision	5
6.	Objectives	5
7.	Other Considerations	6
8.	Key Priorities, costings and notes	7
	Short term goals (2018/19)	7
	Medium term goals (2018/2020)	8
	Long term goals (2018/2023)	10
9.	Financial considerations	11
10.	Earmarked Reserves	12
11.	Conclusion	13

Glossary

WSSC – West Sussex County Council

HDC – Horsham District Council

SALC – Sussex Association of Local Councils.

1.The Parish Council

1.1 North Horsham Parish Council is currently made up of four wards, Roffey North, Roffey South, Holbrook East and Holbrook West. The nineteen councillors that make up the Council act as a body corporate and make decisions which are then carried out by the officers who are employed by the Council. Councillors are active within the community and bring issues to the attention of the council and help it make decisions on behalf of the local community.

1.2 In June 2016 the Parish Council resolved that it was eligible to use the General Power of Competence which means that the Council is not restricted by the limited powers granted to Parish Councils and can do anything that an individual can lawfully do. The Parish Council has robust financial management and there is a sound system of internal control which facilitates the effective exercise of their functions and which includes arrangements for the management of risk.

1.3 The Parish Council is responsible for three Community Halls in North Horsham, Roffey Millennium Hall, Holbrook Tythe Barn and North Heath Hall. It is also responsible for play areas at Earles Meadow, Amberley Close, Birches Road and Holbrook Tythe Barn. The Parish Council looks after open space at Earles Meadow and allotments at Amberley Close. Bus shelters, litter bins, notice boards, dog bins and street lights are also part of the Parish Council's portfolio of assets. The Parish Council has a statutory right to be notified of Planning Applications in its area and submits comments to the Local Planning Authority (Horsham District Council) through a very active Planning, Environment and Transport Committee. There are also Committees to oversee Finance and Administration, Property and Personnel.

1.4 All Council and Committee Meetings convened by North Horsham Parish Council are open to the public. There is an opportunity for members of the public to ask questions, comment or raise issues within the first fifteen minutes of the meeting. Members of the public are encouraged to join topic specific working parties to bring expertise and local knowledge.

1.5 Meetings are generally held on Thursday evenings starting at 7.30pm in the Roffey Millennium Hall. A list of meetings and agendas for meetings are published on the Parish Council website www.northhorsham.gov.uk and available on the parish notice boards.

1.6 The Parish Council has a proactive working relationship with West Sussex County Council (WSCC), Horsham District Council (HDC), Sussex Police and County and District Councillors. The Parish Council is represented on a number of local, district and county organisations.

1.7 The Parish Council Office, situated in the Roffey Millennium Hall on Crawley Road is open to the public between 9am and 5pm. Having an office offers residents the opportunity to drop in for information or to discuss issues. The office provides a photocopying service.

1.8 The Parish Council runs the North Horsham Friendship Club which meets every fortnight and gives an opportunity for people over sixty to meet together. The club usually runs from 2pm to 4pm and there is a £2 subscription for tea and cake. The lively afternoons include activities such as games, quizzes, talks, music and outings. Around 20 – 25 people attend at any one time although the membership itself is around 40. The group manages its own budget and the club runs on subscriptions enhanced by a modest grant from the Parish Council.

1.9 The Parish Council provides two litter wardens who collect litter on specific routes in the parish and for which an Environmental Grant is paid by HDC.

2.Introduction to the Business Plan

2.1 The North Horsham Parish Council Business Plan originated in 2016 with an aim of giving focus to how the Council delivers its services and the need for future planning.

2.2 Two visioning events were held. At the first Councillors were encouraged to put forward any suggestions for the future of North Horsham Parish Council. At the second event Councillors and staff members were asked to indicate their support for or against the original suggestions and to prioritise the ideas. There was an opportunity to add comments and further projects.

2.3 Some improvements and projects could incur the need for additional expenditure. Whilst there may be a need to make an increase in the precept spread over a number of years to achieve a project that is supported by the community, every effort will be made to work collaboratively and in partnership with other organisations where possible to achieve the maximum value for money.

2.4 Ultimately any project within the Plan will have an associated costing and list of objectives to enable the project to be monitored and evaluated.

3.Aims of the Plan

3.1 The purpose of the North Horsham Business Plan is to:-

- To set out the Parish Council's vision, objectives and key priorities.
- To enable the Parish Council to represent the interests of the whole community working as a corporate body 'with perpetual succession.'
- To facilitate and recognise the value of partnership working with groups who share a common goal with the Parish Council and its community.
- To promote a greater understanding of what the Parish Council does, how it represents its community and to ensure that residents have a clear understanding of how the Parish Council looks to develop into the future.
- To enable the Parish Council to operate in a consistent and co-ordinated way.
- To encourage the community to become involved in the democratic process and the future of its parish.
- To help the Parish Council to focus on how services are delivered.
- To aid future budgeting.

3.2 North Horsham Parish Council Business Plan is a 'live' document which will be updated on an annual basis and reported against every six months. This will enable the Council to track and monitor its progress against key priorities.

3.3 Comments and feedback from residents are welcome and should be addressed to :-

The Parish Clerk,
Roffey Millennium Hall,
Crawley Road,
Horsham
Telephone 01403 750758
E-mail Parish.clerk@northhorsham-pc.gov.uk

4. Past achievements

4.1 The Parish Council has been successful in supporting its community over past years by engaging with residents and representing local views. This is especially relevant in respect of the development north of the A264, transport and environment issues and opportunities that will benefit the community.

4.2 Significant achievements for North Horsham Parish Council

- Maintaining three well appointed community halls, four play areas, open spaces, allotments and various street furniture.
- North Horsham Friendship Group.
- Improvements to buildings, play areas and the Riverside Walk including the addition of street furniture and improved access.
- Facilitating the move of the Horsham Bowls Club and a New Pavilion.
- Improvements at Roffey Corner and Lambs Farm Road.
- Improving the environment by providing litter wardens.
- A Parish Liaison group which engages with Horsham District Council, the developers and other key stakeholders with regard to the new development north of the A264.
- Regular articles in North Horsham pages, up to date website and Facebook to promote the Parish Council

5. Vision

5.1 To represent the views of those who live and work in North Horsham Parish and promote a strong, vibrant and inclusive community working in partnership with others.

6. Objectives

1. To encourage any Councillor vacancies to be filled and to look to retaining knowledge after the next elections in 2019 to provide succession.
2. To ensure that all buildings and open spaces are run efficiently, effectively and inclusively as possible.
3. To achieve customer satisfaction and repeat hires.
4. To prioritise work on the buildings, open spaces and trees so that essential work and health and safety work is undertaken first.
5. To increase use of Parish Council facilities, as part of activities already established in Horsham Town and further afield.
6. To work with WSCC, HDC and key agencies to promote best use of resources and partnership working wherever possible in all aspects of the public realm but especially in respect of highway matters.
7. To continually improve communications with WSCC, HDC and all agencies who work within North Horsham.
8. To continue to engage with WSCC, HDC and all other appropriate agencies to influence development in North Horsham, especially in relation to highway improvements, transport and community facilities to provide as many improvements to infrastructure as possible.

9. To improve non vehicular access across the A264 to link the new development and beyond to North Horsham and to re-establish a cycle link through the underpass near Moorhead roundabout.
10. To support a Walking and Cycling Infrastructure Plan for North Horsham.
11. To produce a Neighbourhood Plan focusing on adding an extra layer of protection on green spaces and building design in the parish.
12. To continue to raise the profile of the Parish Council and keep residents informed using Horsham Pages (North), an attractive website, Facebook and other methods of communication and community engagement as appropriate and in line with Council Policy.
13. To support the North Horsham Friendship Club for those over sixty.
14. To support the provision of youth services in North Horsham to provide better opportunities for young people.
15. To support access to internet facilities and developing technology. To support activities related to science, technology, engineering and mathematics (STEM) and the growing digital creative industry.
16. To support local business in North Horsham where possible. To encourage inclusion in economic activities in Horsham District as appropriate.
17. To be involved as a facilitator of the redevelopment and remarketing of Roffey Centre ie Star Pub, Scrap Metal Yard, shops and Car Park.
18. To promote a review of the traffic calming measures on Crawley Road as appropriate.
19. To encourage local junior schools to learn about the history of North Horsham and provide facilities to exhibit work and give prizes for the best work. To promote Horsham District Council's only listed Ancient Monument – Chennelsbrook Castle.
20. To improve transport links from Horsham Town Centre to North Horsham and North Heath Lane in the evenings (Buses and taxis) to provide an even coverage of public transport connectivity across the parish.
21. To build up a property portfolio to provide additional income and secure investment for the Parish in the future.

7. Other considerations

7.1 The visioning event raised other projects such as facilitating a 'dial a ride' scheme for the elderly and infirm, installing electric car charging points at community halls powered by solar panels, making all halls vatable and contracting out caretaking and cleaning duties, but these didn't have sufficient support to include in the Business Plan at the time, nor available funding. The projects could be reconsidered in the future. In 2018 , the Parish Council considered taking responsibility for the Car Park in Godwin Way, but there wasn't the support from the retail sector. The Parish Council may wish to consider organising community events for Sussex Day (16th June) and the big clean (first weekend in March) in the future.

7.2 There was a staff review in 2017 which demonstrated that staffing levels were adequate for the current level of business, but there was very little additional capacity for large projects, staff vacancies, holidays or illness. As business has increased at the halls, there has been a need for greater flexibility between the caretakers and with one caretaker post vacant, cover has been given by office staff, reducing their ability to cover their day to day work. When there is a reduction in staff cover, fewer bookings can be taken. This impacts on income from the asset. There will be a need to adopt different working practices with some regular hirers holding keys and the use of contract cleaners until a replacement caretaker is found.

8. Key priorities, costings and notes

The aims and objectives are in black, potential cost in red and progress is in blue.

Short term goals (2018/19)

1. To encourage any Councillor vacancies to be filled and to look to retaining knowledge after the next elections in 2019 to provide succession. *Money has been set aside in Earmarked Reserves for election expenses if there is a contested election. Money has been set aside for Councillor training.*

Councillor vacancies are advertised widely and those residents who engage with the Parish Council encouraged to join the Council. Councillors will be informed of the process for elections nearer May 2019 through HDC and SALC.

2. To ensure that all buildings and open spaces are run efficiently, effectively and as inclusively as possible. *Should the Council consider the slowness of the booking system a risk to the efficient running of the halls, replacing the booking system would have a cost for the system and training. The cost is unknown at this time.*

3. To achieve customer satisfaction and repeat hires.

4. To prioritise work on the buildings, open spaces and trees so that essential work and health and safety work is undertaken first.

5. To increase use of Parish Council facilities, as part of activities already established in Horsham Town and further afield.

The Property Committee has control over the buildings and open spaces and regularly review the Terms and Conditions of Hire, other associated policies, maintenance schedules and the financial costs. The Personnel Committee review staff capacity.

All buildings are accessible and compliant with DDA. North Horsham Parish Council is a member of the Horsham District Dementia Action Alliance. Some staff have been trained as Dementia Friends.

A customer satisfaction survey is given to hirers to measure performance and as a way of improving service.

The Caretakers are key in providing a positive customer experience. They wear uniform so that they are easily identifiable and are in close communication with the office through clear lines of management. There are positive remarks following bookings on most occasions.

By having a system of prioritising work, the Property Committee can make consistent and measured decisions. Health and Safety work is essential and can be done through officer delegation as required.

Staff upsell the facilities and look for new and innovative ways in which the spaces can be used. There has been greater emphasis on advertising using the website and social media and this will increase. Difficulties in filling caretaker vacancies has a knock on effect on bookings and different ways of working will be considered where appropriate.

The bookings system has its limitations and is slow. Consideration could be given to changing to a more efficient system in the future.

6. To work with WSCC, HDC and key agencies to promote the best use of resources and partnership working wherever possible in all aspects of the public realm but especially in respect of highway matters.
7. To continually improve communications with WSCC, HDC and all agencies who work within North Horsham.

The Parish Council has a slot on the Parish Council agenda for West Sussex County Councillors and Horsham District Councillors to submit a written or verbal report and every effort is made to work collaboratively where possible. County and District Councillors are contacted between meetings where appropriate. Parish Councillors can speak at County and District meetings.

The Parish Council is regularly consulted on issues that will affect the residents of North Horsham and collaborative working is promoted where possible. The Parish Council is invited to training events with WSC and HDC. The Parish Council has corresponded with WSCC on highways issues as a result of items raised at Planning, Environment and Transport Meetings or on concerns raised by residents.

Positive relationships have been sought with key agencies in North Horsham. This has been through grant contributions to them to provide services and through the biannual Community Showcase where local organisations are invited to promote their services. The next Community Showcase should be in 2019.

8. To continue to engage with WSCC, HDC and all other appropriate agencies to influence development in North Horsham, especially in relation to highway improvements, transport and community facilities to provide as many improvements to infrastructure as possible. *Section 106 contributions have been set aside for some improvements.*
9. To improve non vehicular access across the A264 to link the new development and beyond to North Horsham and to re-establish a cycle link through the underpass near Moorhead roundabout. *Section 106 contributions have been set aside for some improvements.*

The Parish Council facilitates quarterly North of Horsham Development Parish Liaison Group meetings between key stakeholders including community groups and residents. The meetings are reported back to the Planning, Environment and Transport Committee for action and notes from the meeting are published on the Parish Council's website.

An initial report on the opportunities for cycling connectivity between the new and existing development has been completed by Phil Jones Associates on which to move forward with the developers and other agencies. This will be ongoing over several years and be part of the discussions of the North of Horsham Development Parish Liaison Groups.

Medium term goals (2018 – 2020)

10. To support a Walking and Cycling Infrastructure Plan for North Horsham.

The Parish Council has written letters of support for a Walking and Cycling Infrastructure Plan to WSCC, HDC and the developers and requested that the Parish Council is fully engaged with the process.

11. To produce a Neighbourhood Plan focusing on adding an extra layer of protection on green spaces and building design in the parish. *A budget of £10,000 was allocated in 2017 and is included in Earmarked Reserves – grant funding is available from Locality.*

The Parish Council agreed to produce a NP focusing on Local Green Spaces and Building Design. Community support was slow in coming forward and the Neighbourhood Plan Working Party were unable to take the project any further without input from residents. Leaflets have been distributed to every household in the Parish to ascertain the support for a Neighbourhood Plan and the number of people who may help. This will be reviewed in July 2018.

12. To continue to raise the profile of the Parish Council and keep residents informed using Horsham Pages (North), an attractive website, Facebook and other methods of communication and community engagement as appropriate and in line with Council Policy. *Money has been included in the revenue budget for North Horsham Pages and additional advertising.*

The Parish Council has set up a contract to advertise in Horsham Pages (North) The website has been updated and Facebook is used regularly. Work is ongoing to make the website easier to navigate and to make it easier for customers to hire the Parish Council's halls. There are plans to advertise more widely and perhaps use other methods of engagement to encourage people to hire the halls and to get involved with the Parish Council.

13. To support the North Horsham Friendship Club for those over sixty. *A grant of around £250 is given to the North Horsham Friendship Club annually, from the existing grant fund.*

North Horsham Friendship Club has around 40 members with between 20 – 25 people attending each session. The activities include quizzes, talks, outings, music and games. The Facilities Officer spends a portion of her time preparing and delivering the activities as necessary and refreshments. Councillors can volunteer to assist.

14. To support the provision of youth services in North Horsham to provide better opportunities for young people.

This is being explored with WSCC. HDC has suggested engaging a third party such as Horsham Matters to do some work with young people to understand the issues.

15. To support access to internet facilities. To support activities related to science, technology, engineering and mathematics (STEM) and the growing digital creative industry.

WSCC is working with HDC, Horsham Matters and Age UK Horsham District on a Digital Inclusion project. They are aware that the Parish Council is willing to support their initiative where appropriate and within resources.

HDC do a buildings audit on an annual basis and are aware of the facilities that the Parish Council can offer and that the Parish Council is willing to enter into a dialogue in the future.

Long term goals (2018 – 2023)

16. To support local business in North Horsham where possible. To encourage inclusion in economic activities in Horsham District as appropriate.

Initial approaches have been made to HDC Economic and Visitor team to see if events held in Horsham Town can include North Horsham. Ongoing dialogue will be needed.

17. To be involved as a facilitator of the redevelopment and remarketing of Roffey Centre ie Star Pub, Scrap Metal Yard, shops and Car Park.

There is information on file (2015) to suggest this will not be possible for at least three to five years even if money were available, which it isn't at this stage. This is a major project and would need buy in from WSCC, HDC and other agencies. Checked with HDC in 2018 and nothing is known about any redevelopment.

18. To promote improvements in the traffic calming measures on Crawley Road as appropriate.

WSCC has no plans to make any amendments to Crawley Road But there could be opportunities if any redevelopment was done at the Roffey Centre.

19. To encourage local junior schools to learn about the history of North Horsham and provide facilities to exhibit work and give prizes for the best work. To promote Horsham District Council's only listed Ancient Monument – Chennelsbrook Castle.

As part of the HDC Year of Culture 2019, local schools have been encouraged to try to achieve 'Artsmark' which is an accreditation to demonstrate that a school is working to promote individuals to express themselves in a variety of mediums. The Parish Council is looking to use grant money to work with any local school who are working towards 'Artsmark' to provide an exhibition space for art work and photographs which catalogue North Horsham over the last fifty to sixty years. There is an ongoing promotion of Chennelsbrook Castle, the only listed Ancient Monument in Horsham District.

20. To improve transport links from Horsham Town Centre to North Horsham and North Heath Lane in the evenings. (Buses and taxis) to provide an even coverage of public transport connectivity across the parish.

Improvements could come with the new development north of the A264.

21. To build up a property portfolio to provide additional income and secure investment for the Parish in the future.

The Finance Committee has agreed to review this on an annual basis to ascertain whether finding allows further investment. The next review is December 2018.

9. Financial Considerations

9.1 Many of the short and medium term goals have money allocated. Setting money aside for longer term goals is more difficult as they are dependent on opportunities becoming available to the Parish Council.

Five year figures with budgetted figures for 2018/ 19 and an estimated increase of 3% in 2019/20

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Based on set budget	2019/20 Estimated Approx. 3% increase on 2018/19
INCOME					
Finance	283	1,518	879	150	200
Allotments	500	750	1,015	765	1,025
NHH	56,362	57,651	62,013	61,400	63,242
HTB	26,397	27,068	35,098	28,840	29,705
Multi Courts	20,217	17,921	22,318	17,510	18,035
RMH	74,601	73,845	74,222	74,700	76,941
TOTAL	178,360	178,753	195,545	183,365	189,148
EXPENDITURE					
Finance	64,735	52,278	52,327	57,715	59,446
Grants	13,773	8,577	8,800	10,000	10,000
Burial	6,000	3,000	9,183	6,500	7,500
Planning	1,550	0	2,000	2,250	2,500
Allotments	1,179	717	1,009	1,350	1,370
Amenities	42,408	37,799	42,712	51,507	53,052
NHH	21,995	24,070	23,303	26,093	26,875
HTB	18,609	17,582	20,777	21,882	22,538
RMH	34,527	32,564	33,200	37,731	38,862
Personnel	287,220	293,325	275,643	285,793	291,793
TOTAL	491,996	469,912	468,954	500,821	513,936
NET EXPEND.	313,636	291,159	273,409	317,456	325,048

FUNDING					
Council Tax benefit	11,678	7,006	1,403	0	0
Environmental Grant	9,388	9,538	9,691	9,836	10,131
Precept	278,908	282,726	293,551	319,943	329,541
TOTAL	299,974	299,270	304,645	329,779	339,672

GENERAL RESERVE					
<i>Impact of accounts on GR</i>	-13,662	8,111	31,236	12,323	14,624
<i>GR</i>	101,744*	85,277	164,563	176,886	191,510

Five year figures with projected figures for 2018/19 based on latest figures and an estimated increase of 3% in 2019/20.

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Based on estimated figs	2019/20 Estimated Approx. 3% increase on 2018/19
INCOME					
Finance	283	1,518	879	500	500
Allotments	500	750	1,015	765	1,000
NHH	56,362	57,651	62,013	63,500	65,500
HTB	26,397	27,068	35,098	36,000	37,000
Multi Courts	20,217	17,921	22,318	23,000	23,500
RMH	74,601	73,845	74,222	77,000	79,000
TOTAL	178,360	178,753	195,545	200,765	206,500
EXPENDITURE					
Finance	64,735	52,278	52,327	57,715	59,446
Grants	13,773	8,577	8,800	10,000	10,000
Burial	6,000	3,000	9,183	6,500	7,500
Planning	1,550	0	2,000	2,250	2,500
Allotments	1,179	717	1,009	1,350	1,370
Amenities	42,408	37,799	42,712	51,507	53,052
NHH	21,995	24,070	23,303	26,093	26,875
HTB	18,609	17,582	20,777	21,882	22,538
RMH	34,527	32,564	33,200	37,731	38,862
Personnel	287,220	293,325	275,643	285,793	291,793
TOTAL	491,996	469,912	468,954	500,821	513,936
NET EXPEND.	313,636	291,159	273,409	300,056	307,436

FUNDING					
Council Tax benefit	11,678	7,006	1,403	0	0
Environmental Grant	9,388	9,538	9,691	9,836	10,131
Precept	278,908	282,726	293,551	319,943	329,541
TOTAL	299,974	299,270	304,645	329,779	339,672

GENERAL RESERVE					
<i>Impact of accounts on GR</i>	-13,662	8,111	31,236	29,723	32,236
GR	101,744*	85,277	164,563	194,286	226,522

*£24,100 put into Earmarked Reserves reducing GR to £77,644.

9.2 The Internal Auditor advised that a General Reserve of around £150,000 (approximately 5 – 6 months running costs) would be acceptable.

9.3 At the end of 2017/18, the General Reserve exceeded £150,000 by £14,563. This money could be transferred into Earmarked Reserves or used for projects within the Business Plan.

9.4 Based on the budgeted figures and the revised estimates based on last years actuals it is predicted that the General Reserve at the end of 2018/19 will have exceeded the £150,000 advised by the Internal Auditor allowing money to be transferred to the Earmarked Reserves or modest additional projects to be undertaken.

9.5 If everything remains on track and the budget for 2019/10 is set at 3% the General Reserve will again rise giving the Parish Council options to top up reserves that may be depleted or starting new projects identified in the Business Plan.

10. Earmarked Reserves

	01.04.2016	01.04.2017	01.04.2018	01.04.2019	01.04.2020
VAT Contingency ¹	7,965	7,965	7,965	7,965	7,965
Repairs and Renewals ²	160,766	145,030	139,886	139,886 ⁸ less HTB Water heater £2,036 height barrier £3,000 (to June 2018)	134,000 ⁸ maximum
Election ³	19,950	19,950	19,950	19,950	0 ⁸
Roffey Youth Club ⁴	5,621	5,621	5,621	5,621	5,621
Planning ⁵	12,000	8,250	8,035	8,035	8,035
Neighbourhood Plan ⁶	0	0	10,000	5,000	0 ⁸
Capital Receipt ⁷	25,000	25,000	25,000	25,000	25,000
Total	231,302	211,816	216,457	211,457 less expenditure from R&R.	180,621 maximum

Footnotes

1. Some of the Parish Council's buildings are opted to tax, others are exempt. Currently VAT can be claimed up to £7,965. If the Council's VAT exceeds that figure, all VAT must be paid. VAT is monitored by the Finance Committee quarterly and should be aware if the de minimus will be exceeded. If the money has to be given to HMRC, another contingency would need to be built up as quickly as possible.
2. Repairs and renewals are for large cost items. There is usually around £6,000 spent every year on items that unexpectedly need repair. (see point ⁸)
3. Contested elections could cost the full £19,950. If there were a by-election the cost would come from this Earmarked Reserve. (see point ⁸)
4. Money left from the Roffey Youth Club could go towards another youth facility or project.
5. Money has been set aside for transport surveys, professional fees associated with the new development, improvements to local areas or tree survey work.
6. The money has been set aside to make a Neighbourhood Plan and can be supplemented by grant funding from Locality. It is hoped that should the Plan go ahead

it would be made by 2020. Money would then need to be set aside for regular review. (see point 8)

7. Capital receipt from the sale of land at North Heath Hall can only be spent on other capital projects.
8. Earmarked Reserves where future funding may be required.
 - a. The boiler at Roffey Millennium Hall is likely to need replacing in the next two to three years (£40,000). The gutters at Roffey Millennium Hall leak and will need some remedial work or replacement within the next eighteen months. (£4,000) There are refurbishments needed to the toilet areas and lower kitchen at North Heath Hall (£20,000). Pieces of play equipment are likely to need replacement within the next two years and there are ongoing repairs required to the boardwalks at Earles Meadow.

Whilst the work is likely to be staggered, this will reduce the reserve quite significantly and a top up will be needed to ensure there is funding available in the future.

It would be prudent to top up Repairs and Renewals in 2019/20 and again in 2020/21.
 - b. If money in the Elections Earmarked Reserve were to be used, it should be replaced over the period from 2019 to 2023.
 - c. Should a Neighbourhood Plan be made an Earmarked Reserve would be necessary for a regular review process.

11. Conclusion

11.1 Increasing the precept by 1.9% and 8% at Council Tax Band D over the last two years has allowed the General Reserve to increase to the required level advised by the Internal Auditor.

11.2 Increased income and savings made on expenditure have allowed there to be additional money available to top up Earmarked Reserves. This could provide funding for large repairs which have been identified as imminent.

11.3 The precept should be set in the future at a level whereby the General Reserve is kept at the level recommended by the Internal Auditor and so that any Earmarked Reserves that are used can be replenished within a reasonable space of time if appropriate.

