

**NORTH HORSHAM PARISH COUNCIL**

**MINUTES OF A MEETING OF THE  
FINANCE AND ADMINISTRATION COMMITTEE  
HELD ON THURSDAY 28<sup>TH</sup> JUNE 2018 AT 7.30pm  
AT ROFFEY MILLENNIUM HALL**

**Present:** Cllr. P. Burgess\*, Cllr R. Millington\*, Cllr J. Smithurst, Cllr S. Torn,  
Cllr R. Turner\* and Cllr. Mrs S. Wilton.

\* denotes absence

**In attendance:** Clerk, Pauline Whitehead BA(Hons) FSLCC and Vivien Edwards (Deputy Clerk).

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**FA/228/18 Elect Chairman**

Following nomination by Cllr Wilton and being seconded by Cllr Smithurst, Cllr S. Torn was elected Chairman.

**FA/229/18 Elect Vice Chairman**

Following nomination by Cllr Wilton and being seconded by Cllr Torn, Cllr J. Smithurst was elected Vice Chairman.

**FA/230/18 Public Forum**

There were no members of the public in attendance.

**FA/231/18 Apologies**

The Committee received apologies and reasons for absence from Cllr P. Burgess and Cllr R. Millington. Cllr R. Turner gave retrospective apologies.

**FA/232/18 Minutes**

The Minutes of the meeting held on 19<sup>th</sup> April 2018 were agreed and signed by the Chairman as being a correct record.

**FA/233/18 Declarations of Interest**

There were no declarations of interest.

**FA/234/18 Chairman's Announcements**

The Chairman and Vice Chairman of the Council had the option of serving on the Finance and Administration Committee, but both declined. One space was filled at the Annual Parish Council Meeting, but one place remains unfilled. This will be taken to the Parish Council Meeting on 5<sup>th</sup> July.

The Ministry for Housing, Communities and Local Government had 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.

#### **FA/235/18 Internal Controls Working Party**

The Internal Controls Working Party scheduled for 18<sup>th</sup> June 2018 was cancelled. A proposed programme of work for the Internal Controls Working Party was circulated to the Committee with the agenda.

**The Finance Committee RESOLVED that Cllr J Smithurst, Cllr S. Torn and Cllr S. Wilton form the Internal Working Controls Party for the coming year. The date of the next meeting would be Monday 13<sup>th</sup> August 2018. The programme of work for the Internal Controls Working Party was AGREED.**

It was queried if the Parish Council undertook budget monitoring. The Clerk advised that budget monitoring, which is part of the action plan of financial activities for the Council for 2018/19, is reviewed at every Finance Committee Meeting and at the Property, Personnel and Planning, Environment and Transport Meetings in accordance with guidelines for completing the Annual Governance and Accountability Return (Governance and Accountability for Smaller Authorities in England March 2018) it was suggested that this be reviewed by the Internal Controls Working Party at its next meeting.

#### **FA/236/18 Financial Review to 31<sup>st</sup> May 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> May 2018, all circulated with the agenda.

A rough calculation indicated that the expected net expenditure for two months was £52,910, (pro rata figure for two out of twelve months) but the actual was £44,276. A more detailed interpretation of the figures was provided after the meeting as there are various factors which effect the final monthly totals and the request for the more detailed information was made without prior notice at the meeting. Councillors were respectfully reminded to contact the office prior to the meeting if additional information to that provided would be of assistance to them.

**It was RESOLVED to:-**

- 1. Note the attached Financial Report, the reserve balances and balance sheet at 31<sup>st</sup> May 2018.**

2. **Confirm that the bank reconciliation at 31<sup>st</sup> May 2018 agrees to the cashbook and bank statement. The documents were signed by the Committee Chairman.**

**FA/237/18 Appoint Internal Auditor for 2018/19**

The Committee **RESOLVED** to appoint Mulberry and Co. as Internal auditors for 2018/19. As Mr Mulberry had undertaken the Internal Audit for around five years it was agreed to engage a different auditor from within the Company.

**FA/238/18 Business Plan**

The Committee reviewed the Business Plan (v7 June 2018) and the projects within it.

**The Committee RESOLVED to present the Business Plan v7 June 2018 to the Parish Council.**

**FA/239/18 Pension Provision**

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

**The Committee requested that the Clerk provide a detailed breakdown of costs associated with different pension provision to enable the Committee to review the various options available.**

**FA/240/18 Grant Applications**

There remained £9,500 in the grant fund for 2018/19 prior to making any awards at this meeting.

**Heathers Playgroup** – request for grant funding of £2,500 to replace an asbestos roof damaged in high winds during December 2017. A quotation for the work was included with the application. The group operates as a social enterprise, supporting all families but in particular those who need additional input. The group holds a model pre-school constitution and financial details were 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).

**It was RESOLVED to award £2,500 to Heathers Playgroup towards a replacement roof.**

**Age UK Horsham District**– request for grant funding of £1,000 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

**The Parish Council RESOLVED to award £1,000 to a “Full of Life” event in North Horsham.**

**FA/241/18 Date of next meeting**

The next meeting is scheduled for Thursday 30<sup>th</sup> August 2018 (Scheduled).

There being no other business, the Chairman closed the meeting at 8.25 p.m.

..... Chairman

.....Dated

### 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><b>Internal Controls Working Party</b> 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"> <li>• Sales testing and procedures</li> <li>• Review list of creditors and debtors.</li> <li>• Confirm that bank mandate is up to date</li> <li>• Confirm that bank reconciliations are signed at least quarterly</li> <li>• Confirm that there is regular budget monitoring.</li> </ul>
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><b>Internal Controls Working Party</b> 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"> <li>• Review levels of reserves</li> <li>• Prepare or review a business contingency plan.</li> <li>• Check list of information against website</li> <li>• Check that the Annual return is published on the PC website.</li> </ul>
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><b>Internal Controls Working Party</b> 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"> <li>• Check that the Personnel Committee has approved annual salaries in line with contracts and /or minutes.</li> <li>• Make sure no records are missing in the Financial records.</li> <li>• Petty cash testing and procedures</li> </ul>
March 2019	VAT Return Budget monitoring Verify bank reconciliation.
April 2019	<p>Year end close down to 31<sup>st</sup> March. Internal Audit report</p> <p><b>Internal Controls Working Party</b> 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"> <li>• Expenditure testing and procedures</li> <li>• Confirm back ups.</li> <li>• Test a payment of over £5,000 through the system.</li> </ul>
May 2019	<p>At the Annual Parish Council Meeting:-</p> <ul style="list-style-type: none"> <li>• Review the effectiveness of the system of internal control and prepare an annual governance statement. (Section 1 of the Annual Return)</li> </ul>

	<ul style="list-style-type: none"> <li>• Agree the end of year accounts (last date for doing so is 30<sup>th</sup> June) and complete the Accounting Statements on the Annual Return (Section 2).</li> <li>• Review Financial Regulations</li> <li>• Review Standing Orders</li> <li>• Review other Policies as appropriate.</li> <li>• Ensure that a new Chairman has passwords in a sealed, dated envelope. Retrieve the envelope given to a previous Chairman and shred.</li> </ul>
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><b>Internal Controls Working Party</b> 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"> <li>• Sales testing and procedures</li> <li>• Review list of creditors and debtors.</li> <li>• Confirm that bank mandate is up to date</li> <li>• Confirm that bank reconciliations are signed at least quarterly</li> <li>• Confirm that there is regular budget monitoring.</li> </ul>

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 31<sup>st</sup> May 2018

Period covering 1<sup>st</sup> April 2018 to 31<sup>st</sup> May 2018

### Funding at 31<sup>st</sup> May 2018

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

### Income to 31<sup>st</sup> 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
<b>Total</b>	<b>35,311</b>	<b>183,365</b>

### Expenditure to 31<sup>st</sup> May 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
<b>Total</b>	<b>79,587</b>	<b>500,821</b>

<b>Net expenditure</b>	<b>(44,276)</b>	<b>(317,456)</b>
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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
<b>Finance &amp; Administration</b>					
<u>101</u>	<u>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	<b>13,651</b>	<b>57,715</b>	<b>44,064</b>	<b>0</b>
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	<b>160,017</b>	<b>320,093</b>	<b>-160,076</b>	
	<b>Net Expenditure over Income</b>	<b>-146,366</b>	<b>-262,378</b>	<b>-116,012</b>	
<u>103</u>	<u>Grants</u>				
4155	Other Grants and Donations	500	10,000	9,500	9,500
	Grants :- Expenditure	<b>500</b>	<b>10,000</b>	<b>9,500</b>	<b>0</b>
	<b>Net Expenditure over Income</b>	<b>500</b>	<b>10,000</b>	<b>9,500</b>	

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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>
<b>Net Expenditure over Income</b>	<u>1,683</u>	<u>6,500</u>	<u>4,817</u>		
Finance & Administration :- Expenditure	15,834	74,215	58,381	0	58,381
Income	160,017	320,093	-160,076		
<b>Net Expenditure over Income</b>	<u>-144,183</u>	<u>-245,878</u>	<u>-101,695</u>		
<b><u>Planning Environment &amp; Transpo</u></b>					
<u>201</u> <u>Planning, Env &amp; 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>
<b>Net Expenditure over Income</b>	<u>0</u>	<u>2,250</u>	<u>2,250</u>		
Planning Environment & Transpo :- Expenditure	0	2,250	2,250	0	2,250
Income	0	0	0		
<b>Net Expenditure over Income</b>	<u>0</u>	<u>2,250</u>	<u>2,250</u>		
<b><u>Property</u></b>					
<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>		
<b>Net Expenditure over Income</b>	<u>-535</u>	<u>585</u>	<u>1,120</u>		
<u>302</u> <u>Amenity, Recs &amp; 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

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## 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	<b>3,527</b>	<b>51,507</b>	<b>47,980</b>	<b>0</b>	<b>47,980</b>
1100 Grants Received	4,918	9,691	-4,773		0
Amenity, Recs & Open Sp :- Income	<b>4,918</b>	<b>9,691</b>	<b>-4,773</b>		
<b>Net Expenditure over Income</b>	<b>-1,391</b>	<b>41,816</b>	<b>43,207</b>		
Property :- Expenditure	<b>3,517</b>	<b>52,857</b>	<b>49,340</b>	<b>0</b>	<b>49,340</b>
Income	<b>5,444</b>	<b>10,456</b>	<b>-5,012</b>		
<b>Net Expenditure over Income</b>	<b>-1,926</b>	<b>42,401</b>	<b>44,327</b>		

**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		<b>4,238</b>	<b>26,093</b>	<b>21,855</b>	<b>0</b>
					<b>21,855</b>

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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	<b>12,632</b>	<b>61,400</b>	<b>-48,768</b>		
	<b>Net Expenditure over Income</b>	<b>-8,394</b>	<b>-35,307</b>	<b>-26,913</b>		
<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 Syst	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	<b>2,943</b>	<b>21,882</b>	<b>18,939</b>	<b>0</b>	<b>18,939</b>
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	<b>9,285</b>	<b>46,350</b>	<b>-37,065</b>		
	<b>Net Expenditure over Income</b>	<b>-6,342</b>	<b>-24,468</b>	<b>-18,126</b>		
<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

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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 Eqg 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 Conditionaing 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	<b>4,733</b>	<b>37,731</b>	<b>32,998</b>	<b>0</b>	<b>32,998</b>
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	<b>12,823</b>	<b>74,700</b>	<b>-61,877</b>		
<b>Net Expenditure over Income</b>	<b>-8,090</b>	<b>-36,969</b>	<b>-28,879</b>		
Halls :- Expenditure	<b>11,914</b>	<b>85,706</b>	<b>73,792</b>	<b>0</b>	<b>73,792</b>
Income	<b>34,739</b>	<b>182,450</b>	<b>-147,711</b>		
<b>Net Expenditure over Income</b>	<b>-22,826</b>	<b>-96,744</b>	<b>-73,918</b>		
<b>Personnel</b>					
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	<b>48,322</b>	<b>285,793</b>	<b>237,471</b>	<b>0</b>	<b>237,471</b>
<b>Net Expenditure over Income</b>	<b>48,322</b>	<b>285,793</b>	<b>237,471</b>		

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		
<b>Net Expenditure over Income</b>	<b>48,322</b>	<b>285,793</b>	<b>237,471</b>		
<b><u>Earmarked Reserves</u></b>					
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
<b>Net Expenditure over Income</b>	<b>2,036</b>	<b>0</b>	<b>-2,036</b>		
Earmarked Reserves :- Expenditure	2,036	0	-2,036	0	-2,036
Income	0	0	0		
<b>Net Expenditure over Income</b>	<b>2,036</b>	<b>0</b>	<b>-2,036</b>		

NORTH HORSHAM PARISH COUNCIL  
RESERVE BALANCES - 31st May 2018

		RESERVES		EXPENDITURE	INCOME			EXPENDITURE	INCOME		EXPENDITURE	INCOME		NOTE
		BALANCE	TRANSFER	BALANCE	ACTUAL	ACTUAL	BALANCE	TRANSFER	ACTUAL	ACTUAL	BALANCE	ACTUAL	ACTUAL	BALANCE
		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
	<b>FARMARKED RESERVES</b>													
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
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
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
331/0	NEIGHBOURHOOD PLAN	0	0	0	0	0	0	10000	0	0	10000			10000
335/0	CAPITAL RECEIPT	25000	0	25000	0	0	25000		0	0	25000			25000
		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 31<sup>ST</sup> 2018

31st March 2018		31st March 2019
	<b>Income Summary</b>	
293,551	Precept	159,972
520	Interest Received	16
<u>294,071</u>	Sub Total	<u>159,987</u>
	<b>Operating Income</b>	
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> ✓
	<b>Running Costs</b>	
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>
	<b>General Fund Analysis</b>	
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> ✓

79,587 ✓



31st March 2018

31st March 2019

<b>Current Assets</b>		
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
<u>356,341</u>		<u>469,381</u>
<b>356,341</b>	<b>Total Assets</b>	<b>469,381</b>
<b>Current Liabilities</b>		
30,095	Creditors	27,845
3,286	Accruals	0
<u>33,381</u>		<u>27,845</u>
<b>322,960</b>	<b>Total Assets Less Current Liabilities</b>	<b>441,537</b>
<b>Represented By</b>		
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
<u>322,960</u>		<u>441,537</u> ✓

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 : \_\_\_\_\_