

**MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE
TO BE HELD ON THURSDAY 30TH AUGUST 2018 AT 7.30pm**

COMMITTEE REPORT

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

1. 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.

4. 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.

5. Chairman's Announcement's.

An invoice for £150 has been sent to the offender who sprayed graffiti on a bus shelter at Jackdaw Lane and in other areas of North Horsham. Non payment will be treated in the usual way.

A letter of appreciation has been received for the grant of £1,000 awarded to Age UK Horsham District on June 2018 in respect of an event to improve health and well-being.

In 2018/19 the Government decided to defer the setting of referendum principles for town and parish councils for three years. However, this was conditional upon the sector taking all available steps to mitigate the need for council tax increases, including the use of reserves where they are not already earmarked for other uses or for "invest to save" projects which will lower ongoing costs and the Government seeing clear evidence of restraint in the increases set by the sector.

In 2018/19, the average Band D parish precept increased by 4.9% (£3.02). This compares to a 6.3% increase (£3.63) in 2017/18 and is the lowest year

on year increase in parish precept since 2015-16. In view of this, the Government intends to continue the deferral of setting referendum principles for town and parish councils but encourages parish councils to continue this downward trend and will keep this area under active review.

6. Internal Controls Working Party

See Annex 1 attached.

7. Financial Review to 31st July 2018.

See Annex 2 attached for the Finance Report.

Bank Mandates –

Signatories for the Lloyds Bank Account are:-

Cllr A. Britten, Cllr P. Burgess, Cllr R. Knight, Cllr M. Loates, Cllr S. Torn, Cllr R. Turner and Cllr S. Wilton. The Clerk and Deputy Clerk are also signatories for administration purposes. The Administration Clerk can access bank statements as part of his work.

Signatories for the Co-operative Bank and Nationwide Building Society are:-

Cllr P. Burgess, Cllr R. Knight, Cllr S. Torn, Cllr R. Turner and Cllr S. Wilton. The Clerk and Deputy Clerk are also signatories for administration purposes.

8. North Heath Hall hire in hot weather

A booking for North Heath Hall on 1st July 2018 for 3.5 hours (invoice 22040 £74.90) was cancelled by the hirer with a request that the charge for the hire be waived. The reason given was that the predicted temperature for Horsham on 1st July 2018 was 30 degrees Celsius. The hirer considered that North Heath Hall has very little ventilation, as their event involves lots of tables filling the hall and usually lots of people in attendance they felt the air flow would be reduced further. The hirer classed this as a safety risk as their demographic is pregnant ladies and young families. The cancellation was made seven days prior to the event, therefore did not adhere to the terms and conditions for hiring the halls which requires fourteen days written notice prior to cancellation. (The Property Committee has since changed the terms and conditions to read that 'there must be twenty eight days written notice prior to cancellation' at their meeting on 16th August 2018)

The temperature reached 30 degrees Celsius on 1st July 2018 according to the BBC weather website. The Parish Council staff offered a limited number of fans for the event but the offer was declined.

9. Water charges

Currently Business Stream provide water to the Parish Council at a cost of £5,248.10 per annum for all buildings and allotments. Whilst all suppliers buy water at the same wholesale rate, the retail services are such that savings could be made. Since the English water market opened in April 2017 25 companies have been granted retail licences, but only 15 are actively engaging with customers and pursuing growth.

Utility Week (2018) Available at: - <https://utilityweek.co.uk/water-retail-market-reflecting-first-year/> [Accessed 17.07.18]

A fast growing Middlesborough company has offered rates that would provide

a saving of £267.77 per year based on the consumption for 2017/18 demonstrating that some savings may be possible on the current supplier. However, to get the most competitive rates, a larger piece of work would need to be undertaken to obtain more quotations. Like with energy prices, there is often an attractive introductory rate which then increases in subsequent years, making the overall difference between suppliers minimal.

10. Hirers Public Liability Insurance.

Hirers of the Parish Council's facilities are required to provide a copy of their public liability insurance cover to be held on file, however, there are a handful of very small groups that are not constituted and who meet as a group of friends to enjoy activities of mutual interest, for example an art group and a French speaking group. These groups do not have their own public liability insurance and because of the nature of the groups are reticent to do so. The Parish Council's insurance company has advised that the groups can be covered by the Parish Council's public liability cover as long as there is a resolution to give authority.

11. 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.

NALC Legal Topic Note 79 states that local councils can choose to contribute to a qualifying scheme such as the Local Government Pension Scheme (LGPS). Town and Parish Councils do not have a statutory obligation to participate in the LGPS but can choose whether or not to designate and employee for LGPS membership.

NALC highlight the National Employment Savings Trust (NEST) Scheme set up by the government.

LGPS

Career Average Revalued Earnings Scheme

Employer contributions - 21.7% of pensionable pay.

Employee contributions range from 5.5% to 8.5% of pensionable pay.

Statutory eligibility rights apply.

NEST

Government Backed Workplace Scheme.

Minimum joint contribution of 5%. A minimum of 2% from the employer, 2.4% from the employee, 0.6% from the government. The employer can pay more.

From April 2019 the minimum joint contribution goes up to 8%. A minimum of 3% from the employer, 4% from the employee and 1% from the government.

Qualifying earnings for the scheme is salary, wages, overtime and statutory payments over £6,032 and up to £46,350 per year. The contribution is based

on everything paid over the lower level and up to the upper level.
The employer has to collect and send the employers contribution to NEST.
This needs to be checked with Capita.

AVIVA

Employer pension.

There is a charge to run the scheme and provide support services.

Employer contribution is a minimum of 2% of employers salary up to April 2019 when the minimum contribution rises to 3%.

Qualifying earnings are over £10,000 per year, but employees must be offered an opportunity to join if they earn less.

It would be prudent to get professional advice before making a final decision.
Any consideration needs to go to full Council for final agreement.

12. Personal lockers for Roffey Millennium Hall

At their meeting on 9th August 2018, the Personnel Committee agreed that personal lockers should be provided for staff at Roffey Millennium Hall as there was concern that staff were not able to securely lock away personal possessions. Expenditure for lockers would need to be agreed by the Finance Committee as lockers were not put forward as part of the budget process for 2018/19.

Office staff have the ability to lock possessions in their own drawer and the Caretakers have the ability to lock their possessions away in a cupboard. Having canvassed staff, they expressed concern about where lockers would be sited as space is at a premium in the office and staff thought that they would not use lockers sited in another part of the building. It was felt there wasn't a need for personal lockers at this time, but suggested that the situation could be reviewed in the future.

13. GDPR Compliance

E-mail addresses

The Parish Council were advised by the Data Protection Officer to offer e-mail addresses consistent with the parish council's domain name. ie Cllrx@northhorsham-pc.gov.uk. to all Councillors. This was agreed by the Parish Council. This allows all e-mails associated with the Parish Council to be easily identified.

UKHost4U provide the domain name 'northhorsham-pc.gov.uk' which hosts e-mail services (directed to Office 365) and website services (wordpress). To add mail box accounts to the domain will cost £48 per councillor per year. (Total £912).

Councillors are advised not to store personal information on their computers. To avoid this, documents could be put on Sharepoint or One Drive which enables files to be uploaded to a cloud based system and then the user is sent an e-mail with a link to the folder. To provide e-mail/ One Drive/ Sharepoint would cost around £1,000 per year. In reality most documents are in the public domain and could be put onto the Parish Council website as they

are now.

The Council works as a body corporate, therefore correspondence usually comes through the Proper Officer. Unless directed by the Council, individual Councillors do not have the authority to act as individuals on behalf of the Council, therefore, whilst having consistent e-mails is helpful for residents and strengthens the 'corporate brand', it is not mandatory. Correspondence received by Councillors that cannot be answered using information from Council documents should be sent to officers so that it can be brought to the attention of the full Council, if appropriate, or so that the officer can give a fuller answer.

Documents sent to Councillors has personal information redacted or alternatively if the personal information is needed for the Council to make a decision, it is circulated on orange paper and marked confidential.

As long as Councillors have separate e-mail accounts for Council work is there a need for e-mail addresses with a 'northhorsham-pc.gov.uk' suffix, especially as this costs an additional £1,000 per year?

Once the commitment has been made it would be a long term arrangement, so the money would need to be put into the budget annually.

Also there doesn't appear to be a need for a specific platform for documents when most can be accessed from the website.

Photocopier

As the photocopier is in an open, public office it has been advised that for security a piece of software be installed at a one off cost of £200 to enable users to enter a pin number to release the print. This has been agreed by the Clerk.

Scans of documents are held on the hard drive. The photocopier supplier will either destroy the hard disk in the photocopier at the end of its life or give it to the Parish Council to destroy.

Pauline Whitehead BA(Hons) FSLCC
23rd August 2018

**NORTH HORSHAM PARISH COUNCIL
NOTES FROM THE INTERNAL CONTROLS WORKING PARTY
MONDAY 13th AUGUST 2018 AT 7.30pm**

Members of the Working Party:- Cllr J Smithurst, Cllr S Torn* and Cllr S Wilton.

*Denotes absence

The Clerk/ Responsible Financial Officer was also in attendance.

1. Apologies.

Cllr S Torn gave his apologies.

2. Notes.

The informal notes of the meeting held on 9th April 2018 had been noted by the Finance Committee and the recommendations actioned. Cllr Wilton confirmed the notes were an accurate reflection of the working party meeting.

3. Testing

The following tests were undertaken:-

1. Sales Testing and Procedures .

The current Price List from the RBS Omega system was compared to the current Hall Hire fee list. There were no discrepancies and both Councillors in attendance initialled the Sales Testing and Procedures control sheet.

Four bookings (one for each of the four premises) from the Bookings Diary were chosen. Checks were made that the booking agreed to the Booking Form and Terms and Conditions of Hire procedures. All booking forms were checked to the diary and agreed. The control sheet was initialled by both Councillors present.

It was observed that booking forms can be difficult to find as they are filed in date order of booking. One booking was for the correct length of time, but had shifted forward by half an hour. There was nothing to indicate why. This system works for those using the system on a daily basis, but it may be helpful to have a member of staff who deals with bookings available at the next Internal Controls Meeting where sales testing and procedure is looked at.

Recommendation:- To invite a member of staff who deals with bookings to attend the next Internal Controls Working Party where Sales Testing and Procedures are on the agenda.

Copies of the invoices for the four selected bookings were checked to ensure that the price charged compared correctly to the price list in force at the time, that VAT had been charged correctly and that the details had been correctly posted to the Sales Ledger (Sales Day Book). All tasks had been processed correctly and the Councillors initialled the control

sheet.

Three of the four hires chosen had been paid for and the working party checked that the payments were shown in the Bank Paying in Book or on the internal receipt sheets (one payment sheet was not examined as it was still being processed). Checks were made to make sure that all payments were entered into the Sales Ledger and all payments were traced to the bank statements. The Councillors present signed the control sheet.

Two credit notes were examined and they both contained an explanation of why the invoice had been credited, there was no supporting information as the reason for cancellation was straight forward. The credit had been matched by the RFO and had been matched off against the appropriate invoice. The control sheet was signed by the two Councillors present.

It was noted that spot checks of all premises may be made at any time that the premises are open, by any member of the Internal Controls Working Party, accompanied by the Parish Clerk or any other senior member of staff, but it wasn't felt necessary at this point.

The checked fee list and RBS print out and the control sheet will be filed with the notes of the Internal Controls Working Party.

There was limited time for the other tasks listed on the agenda. The Councillors were shown a list of outstanding debtors and creditors and noted that action was being taken against one hirer who had several outstanding invoices. Checking and signing that the bank reconciliation is correct is an agenda item at every Finance Meeting.

It was recommended that the two items not covered at this meeting, confirming that the signatories on the bank mandate are up to date and that budget monitoring is done regularly be put onto the agenda for the next Internal Controls Working Party Meeting in October 2018.

**Date of next meeting
Monday 1st October 2018 (scheduled)**

The meeting closed at 9.05 p.m.

Finance Report to show expenditure to 31st July 2018

Period covering 1st April 2018 to 31st July 2018

Funding at 31st July 2018

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

Income to 31st July 2018

Cost Centre	Actual Income	Annual Budget	Expected income from 1 st April 2018 – 31 st July 2018. ie budget divided by 12 multiplied by 4
Admin	-180	150	50
Allotments	525	765	765*
North Heath Hall	22,972	61,400	20,466
Holbrook Tythe Barn	13,182	28,840	9,613
Multi Court Lettings	5,666	17,510	5,836
Roffey Millennium Hall	28,375	74,700	24,900
Total	70,720	183,365	61,630

Expenditure to 31st July 2018

Cost Centre	Actual Expenditure	Annual Budget	Expected expenditure from 1 st April 2018 – 31 st July 2018. ie budget divided by 12 multiplied by 4
Admin	15,906	57,715	19,238
Grants	3,600	10,000	3,333
Burial	1,683	6,500	2,166
Personnel	93,252	285,793	95,264
Planning, Env, Trans	0	2,250	750
Allotments	250	1,350	450
Amenity, Recs and Open Spaces	8,499	51,507	17,169
North Heath Hall	6,485	26,093	8,697
Holbrook Tythe Barn	5,284	21,882	7,294
Roffey Millennium Hall	10,445	37,731	12,577
Total	145,404	500,821	166,938

Net expenditure	(74,684)	(317,456)	(105,308)
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Income

All buildings have exceeded the income that was expected however, this needs to be viewed as a bigger picture, as income from buildings reduces in August to reflect the

summer holidays, so whilst there appears to be an additional £9,000 in income, this is likely to be less when evened out over the whole year and the lull over Christmas and New Year is factored in.

Whilst the multi courts are busy from April to June, July and August are less so. Bookings pick up in October and are generally consistent through to April the following year, but there is a lull over Christmas and New Year and when the weather is exceptionally bad.

*All allotment invoices are sent on 1st April, therefore the full income is expected in one hit and has now been included for the year. There could be additional income from relinquished allotments that are re-let during the year. The re-charge for the lease of Harwood Road Allotments to the Harwood Road Allotment Society was billed twice in the 2017/18 period, so that has reduced the potential income for this year by £252.

At the year end it would appear that the bank interest was accounted for twice during the year end procedure, which is why there is a negative showing in this year. This is under investigation.

Expenditure

Expenditure is lower than anticipated. Annual Budget - £500, 821

Actual Expenditure (1st April to 31st July) - £145,404

Pro rata expenditure for 4 months (1st April to 31st July) - £166,938*

Difference £21,534 (less than 13% of expected*)

The reasons for the difference are not straightforward and are largely due to phasing.

Admin includes one off payments such as insurance , subscriptions etc which are due at the start of the financial year. The Public Works Loan Board payment of £6,600 is expected in September, so whilst expenditure appears lower than expected, it will even out over the year.

Burial charges are paid quarterly to HDC, only one invoice has been received for this year so far. It is projected that the full cost for the year will be £6,732.

The grant budget is awarded on requests received and these are then awarded by the Finance and Administration Committee which meets every other month. There has been a steady flow of requests so far this year.

The Personnel expenditure includes all salaries and expenses to 31st July 2018. Expenditure remains lower than expected, especially in light of the additional 1% pay increase that was not included in the budget. This is due to a staff vacancy since May 2018, but the perceived reduction will catch up with actual expenditure as the year progresses.

Amenity , Rec and Open spaces is lower because some invoices have not been received and because a lot of the regular maintenance will not be carried out until later in the year when it is due.

All buildings expenditure is generally lower because the annual servicing of equipment, decorating etc is scheduled for later in the year.

Pauline Whitehead 08.08.18

Month No : 4

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	112	750	638	638
4008	Councillors Expenses	1,227	5,100	3,873	3,873
4021	Telephone/Fax/Internet	607	5,000	4,393	4,393
4022	Postage	486	2,000	1,514	1,514
4023	Stationery and Printing	469	2,000	1,531	1,531
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	829	2,400	1,571	1,571
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
4103	Parish Plan	300	0	-300	-300
4120	Roffey Hall Equipment	0	750	750	750
4122	Office Equipment	0	1,000	1,000	1,000
	Administration :- Expenditure	15,876	57,715	41,839	41,839
1008	Miscellaneous Income	20	0	20	0
1176	Precept	159,972	319,943	-159,972	0
1196	Interest Received	-200	150	-350	0
	Administration :- Income	159,792	320,093	-160,301	
	Net Expenditure over Income	-143,915	-262,378	-118,463	
<u>103 Grants</u>					
4155	Other Grants and Donations	3,600	10,000	6,400	6,400
	Grants :- Expenditure	3,600	10,000	6,400	6,400
	Net Expenditure over Income	3,600	10,000	6,400	

Month No : 4

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>21,159</u>	<u>74,215</u>	<u>53,056</u>	<u>0</u>	<u>53,056</u>
Income	<u>159,792</u>	<u>320,093</u>	<u>-160,301</u>		
Net Expenditure over Income	<u>-138,633</u>	<u>-245,878</u>	<u>-107,245</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	30	200	170		170
4102 Allotment Rent	-13	300	313		313
4200 Grass cutting	1,476	750	-726		-726
4259 Allotment Maintenance	0	100	100		100
Allotments :- Expenditure	<u>1,494</u>	<u>1,350</u>	<u>-144</u>	<u>0</u>	<u>-144</u>
1050 Allotment Rents	525	765	-240		0
Allotments :- Income	<u>525</u>	<u>765</u>	<u>-240</u>		
Net Expenditure over Income	<u>968</u>	<u>585</u>	<u>-383</u>		
<u>302</u> <u>Amenity, Recs & Open Sp</u>					
4019 Window Cleaning	200	2,346	2,146		2,146
4200 Grass cutting	4,029	19,417	15,388		15,388
4250 Bus Shelter Repairs	108	2,000	1,892		1,892
4251 Play Area & M Crts Maint	343	8,000	7,657		7,657

Month No : 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4252 Open Spaces	850	9,000	8,150		8,150
4253 Litter Warden/Clearance	0	650	650		650
4254 Community Services - Dog Bins	842	2,000	1,159		1,159
4255 Street Lighting - Maint/Supply	426	4,500	4,074		4,074
4258 Multicourts Maintenance	415	2,494	2,079		2,079
4260 Workshop	0	100	100		100
4302 Notice Board Maintenance	60	1,000	940		940
Amenity, Recs & Open Sp :- Expenditure	7,273	51,507	44,234	0	44,234
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	2,354	41,816	39,462		
Property :- Expenditure	8,766	52,857	44,091	0	44,091
Income	5,444	10,456	-5,012		
Net Expenditure over Income	3,323	42,401	39,078		

Halls

401 North Heath Hall					
4011 NNDR	2,496	6,234	3,738		3,738
4012 Water Rates	312	926	614		614
4014 Electricity	879	2,575	1,696		1,696
4015 Gas	401	2,000	1,599		1,599
4016 Cleaning Materials	263	1,300	1,037		1,037
4017 Refuse Bin Clearance	408	832	424		424
4018 Sanitary Waste	55	185	130		130
4019 Window Cleaning	80	370	290		290
4034 Maintenance - Electrical	667	2,000	1,333		1,333
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	45	426	381		381
4500 Internal Redecorations	0	1,500	1,500		1,500
North Heath Hall :- Expenditure	6,485	26,093	19,608	0	19,608

Month No : 4

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
1000	Hall Lettings	22,972	61,400	-38,428		0
	North Heath Hall :- Income	22,972	61,400	-38,428		
	Net Expenditure over Income	-16,487	-35,307	-18,820		
<u>402</u>	<u>Holbrook Recreation Centre</u>					
4011	NNDR	1,362	3,405	2,043		2,043
4012	Water Rates	0	1,500	1,500		1,500
4014	Electricity	951	3,090	2,139		2,139
4015	Gas	129	1,286	1,157		1,157
4016	Cleaning Materials	307	1,000	693		693
4017	Refuse Bin Clearance	408	832	424		424
4018	Sanitary Waste	50	185	135		135
4019	Window Cleaning	115	312	197		197
4034	Maintenance - Electrical	1,094	2,000	906		906
4035	Maintenance - Elect Eqp Insp	0	530	530		530
4036	Maintenance - General	402	2,000	1,599		1,599
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	45	426	381		381
4500	Internal Redecorations	0	2,000	2,000		2,000
	Holbrook Recreation Centre :- Expenditure	5,284	21,882	16,598	0	16,598
1000	Hall Lettings	13,182	28,840	-15,658		0
1010	Multi Court Lettings	5,666	17,510	-11,844		0
	Holbrook Recreation Centre :- Income	18,847	46,350	-27,503		
	Net Expenditure over Income	-13,564	-24,468	-10,904		
<u>403</u>	<u>Roffey Millennium Hall</u>					
4011	NNDR	2,592	6,473	3,881		3,881
4012	Water Rates	523	1,235	712		712
4014	Electricity	1,486	5,000	3,514		3,514
4015	Gas	1,359	6,000	4,641		4,641
4016	Cleaning Materials	284	1,390	1,106		1,106
4017	Refuse Bin Clearance	811	1,621	810		810

Month No : 4

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	255	700	445		445
4020 Refreshment Sale Cost/Sundries	19	500	481		481
4034 Maintenance - Electrical	707	2,000	1,293		1,293
4035 Maintenance - Elect Eqp Insp	0	750	750		750
4036 Maintenance - General	680	3,000	2,320		2,320
4037 Maintenance - Fire Alarm Syst	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	115	150	35		35
4042 Maintenance - Gas Boiler etc	886	1,000	114		114
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	45	426	381		381
4500 Internal Redecorations	0	1,500	1,500		1,500
Roffey Millennium Hall :- Expenditure	10,445	37,731	27,286	0	27,286
1000 Hall Lettings	27,020	72,100	-45,080		0
1004 Equipment Sale/Sundry Income	335	600	-265		0
1006 Refreshment Sale Income	307	2,000	-1,693		0
1008 Miscellaneous Income	713	0	713		0
Roffey Millennium Hall :- Income	28,375	74,700	-46,325		
Net Expenditure over Income	-17,929	-36,969	-19,040		
Halls :- Expenditure	22,215	85,706	63,491	0	63,491
Income	70,195	182,450	-112,255		
Net Expenditure over Income	-47,980	-96,744	-48,764		
Personnel					
<u>106</u> Personnel					
4001 Salaries/NI/Pensions	70,152	280,533	210,381		210,381
4003 Payroll Admin Charge	0	360	360		360
4009 Staff Expenses/Mileage	1,299	2,750	1,451		1,451
4010 Staff Training	0	1,500	1,500		1,500
4030 Recruitment Advertising	12	650	639		639
Personnel :- Expenditure	71,462	285,793	214,331	0	214,331
Net Expenditure over Income	71,462	285,793	214,331		

Month No : 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
Personnel :- Expenditure	71,462	285,793	214,331	0	214,331
Income	0	0	0		
Net Expenditure over Income	71,462	285,793	214,331		
<u>Earmarked Reserves</u>					
901 <u>Earmarked Reserves</u>					
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		

Month No : 4

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>Administration</u>					
Councillors Training	112	750	638		638
Councillors Expenses	1,227	5,100	3,873		3,873
Telephone/Fax/Internet	607	5,000	4,393		4,393
Postage	486	2,000	1,514		1,514
Stationery and Printing	469	2,000	1,531		1,531
Subscriptions	2,948	3,100	152		152
Insurance	8,567	12,205	3,638		3,638
Publications/Magazines	17	50	33		33
IT Costs	829	2,400	1,571		1,571
Website Maintenance	0	160	160		160
Other Advertising	0	200	200		200
Publicity/Marketing	12	1,000	988		988
Newsletter	681	1,200	519		519
Office Equipment Maint.	132	1,500	1,368		1,368
Bank Charges	0	200	200		200
PWLB Loan Charges	0	13,700	13,700		13,700
External Audit Fees	,361	1,500	2,861		2,861
Professional Services	900	3,000	2,100		2,100
Internal Audit Fees	-137	500	637		637
Chairman's Allowance	115	400	285		285
Parish Plan	300	0	-300		-300
Roffey Hall Equipment	0	750	750		750
Office Equipment	0	1,000	1,000		1,000
Administration :- Expenditure	15,906	57,715	41,809	0	41,809
Miscellaneous Income	20	0	20		0
Precept	159,972 /	319,943	-159,972		0
Interest Received	-200	150	-350		0
Administration :- Income	159,792	320,093	-160,301		
Net Expenditure over Income	-143,885	-262,378	-118,493		
<u>Grants</u>					
Other Grants and Donations	3,600	10,000	6,400		6,400
Grants :- Expenditure	3,600	10,000	6,400	0	6,400
Net Expenditure over Income	3,600	10,000	6,400		
<u>Burial</u>					
Burial Charges	1,683	6,500	4,817		4,817
Burial :- Expenditure	1,683	6,500	4,817	0	4,817
Net Expenditure over Income	1,683	6,500	4,817		

Month No : 4

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>Personnel</u>					
Salaries/NI/Pensions	70,152	280,533	210,381		210,381
Payroll Admin Charge	0	360	360		360
Staff Expenses/Mileage	1,299	2,750	1,451		1,451
Staff Training	0	1,500	1,500		1,500
Recruitment Advertising	12	650	639		639
Personnel :- Expenditure	<u>71,462</u>	<u>285,793</u>	<u>214,331</u>	<u>0</u>	<u>214,331</u>
Net Expenditure over Income	<u>71,462</u>	<u>285,793</u>	<u>214,331</u>		
<u>Planning, Env & Transport</u>					
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>		
<u>Allotments</u>					
Water Rates	30	200	170		170
Allotment Rent	-13	300	313		313
Grass cutting	(Jnl) 250 1,476	750	-726		-726
Allotment Maintenance	0	100	100		100
Allotments :- Expenditure	<u>1,494</u>	<u>1,350</u>	<u>-144</u>	<u>0</u>	<u>-144</u>
Allotment Rents	525	765	-240		0
Allotments :- Income	<u>525</u>	<u>765</u>	<u>-240</u>		
Net Expenditure over Income	<u>968</u>	<u>585</u>	<u>-383</u>		
<u>Amenity, Recs & Open Sp</u>					
Window Cleaning	200	2,346	2,146		2,146
Grass cutting + 1226	5255 4,029	19,417	15,388		15,388
Bus Shelter Repairs	108	2,000	1,892		1,892
Play Area & M Crts Maint	343	8,000	7,657		7,657
Open Spaces	850	9,000	8,150		8,150
Litter Warden/Clearance	0	650	650		650
Community Services - Dog Bins	842	2,000	1,159		1,159
Street Lighting - Maint/Supply	426	4,500	4,074		4,074
Multicourts Maintenance	415	2,494	2,079		2,079
Workshop	0	100	100		100
Notice Board Maintenance	60	1,000	940		940
Amenity, Recs & Open Sp :- Expenditure	<u>7,273</u>	<u>51,507</u>	<u>44,234</u>	<u>0</u>	<u>44,234</u>
	+ 1226				
	<u>8,499</u>				

Month No : 4

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
Grants Received	4,918 ✓	9,691	-4,773		0
Amenity, Recs & Open Sp :- Income	4,918	9,691	-4,773		
Net Expenditure over Income	2,354	41,816	39,462		
<u>North Heath Hall</u>					
NNDR	2,496	6,234	3,738		3,738
Water Rates	312	926	614		614
Electricity	879	2,575	1,696		1,696
Gas	401	2,000	1,599		1,599
Cleaning Materials	263	1,300	1,037		1,037
Refuse Bin Clearance	408	832	424		424
Sanitary Waste	55	185	130		130
Window Cleaning	80	370	290		290
Maintenance - Electrical	667	2,000	1,333		1,333
Maintenance - Elect Eqp Insp	0	1,360	1,360		1,360
Maintenance - General	110	2,000	1,891		1,891
Maintenance - Fire Alarm Syt	0	750	750		750
Maint - Intruder Alarm	234	950	716		716
Maintenance - Fire Extg Insp	0	150	150		150
Maintenance - Gas Boiler etc	187	650	464		464
Maintenance - Partition Wall	350	700	350		350
Legionella Testing	0	360	360		360
Maintenance - Plumbing	0	750	750		750
Fire Prevention Sundries	0	75	75		75
Keyholder Services	45	426	381		381
Internal Redecorations	0	1,500	1,500		1,500
North Heath Hall :- Expenditure	6,485	26,093	19,608	0	19,608
Hall Lettings	22,972	61,400	-38,428		0
North Heath Hall :- Income	22,972	61,400	-38,428		
Net Expenditure over Income	-16,487	-35,307	-18,820		
<u>Holbrook Recreation Centre</u>					
NNDR	1,362	3,405	2,043		2,043
Water Rates	0	1,500	1,500		1,500
Electricity	951	3,090	2,139		2,139
Gas	129	1,286	1,157		1,157
Cleaning Materials	307	1,000	693		693
Refuse Bin Clearance	408	832	424		424

Month No : 4

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
Sanitary Waste	50	185	135		135
Window Cleaning	115	312	197		197
Maintenance - Electrical	1,094	2,000	906		906
Maintenance - Elect Eqp Insp	0	530	530		530
Maintenance - General	402	2,000	1,599		1,599
Maintenance - Fire Alarm Syt	0	556	556		556
Maint - Intruder Alarm	234	935	701		701
Maintenance - Fire Extg Insp	0	150	150		150
Maintenance - Gas Boiler etc	187	500	314		314
Legionella Testing	0	350	350		350
Maintenance - Plumbing	0	750	750		750
Fire Prevention Sundries	0	75	75		75
Keyholder Services	45	426	381		381
Internal Redecorations	0	2,000	2,000		2,000
Holbrook Recreation Centre :- Expenditure	5,284	21,882	16,598	0	16,598
Hall Lettings	13,182	28,840	-15,658		0
Multi Court Lettings	5,666	17,510	-11,844		0
Holbrook Recreation Centre :- Income	18,847	46,350	-27,503		
Net Expenditure over Income	-13,564	-24,468	-10,904		
<u>Roffey Millennium Hall</u>					
NNDR	2,592	6,473	3,881		3,881
Water Rates	523	1,235	712		712
Electricity	1,486	5,000	3,514		3,514
Gas	1,359	6,000	4,641		4,641
Cleaning Materials	284	1,390	1,106		1,106
Refuse Bin Clearance	811	1,621	810		810
Sanitary Waste	55	185	130		130
Window Cleaning	255	700	445		445
Refreshment Sale Cost/Sundries	19	500	481		481
Maintenance - Electrical	707	2,000	1,293		1,293
Maintenance - Elect Eqp Insp	0	750	750		750
Maintenance - General	680	3,000	2,320		2,320
Maintenance - Fire Alarm Syt	0	515	515		515
Maint - Intruder Alarm	234	1,500	1,266		1,266
Maintenance - Elevator	125	750	625		625
Maintenance - Fire Extg Insp	115	150	35		35
Maintenance - Gas Boiler etc	886	1,000	114		114
Maintenance - Partition Wall	0	500	500		500

Month No : 4

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
Legionella Testing	0	400	400		400
Air Conditionaing Maintenance	270	309	39		39
Maintenance - Plumbing	0	1,500	1,500		1,500
Lightning Conductor Works	0	227	227		227
Fire Prevention Sundries	0	100	100		100
Keyholder Services	45	426	381		381
Internal Redecorations	0	1,500	1,500		1,500
Roffey Millennium Hall :- Expenditure	10,445	37,731	27,286	0	27,286
Hall Lettings	27,020	72,100	-45,080		0
Equipment Sale/Sundry Income	335	600	-265		0
Refreshment Sale Income	307	2,000	-1,693		0
Miscellaneous Income	713	0	713		0
Roffey Millennium Hall :- Income	28,375	74,700	-46,325		
Net Expenditure over Income	-17,929	-36,969	-19,040		
Earmarked Reserves					
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		

North Horsham Parish Council Current Yr

Income and Expenditure Account for Year Ended 31st March 2019

July 31st 2018

31st March 2018		31st March 2019
	Income Summary	
293,551	Precept	159,972
520	Interest Received	-200
<u>294,071</u>	Sub Total	<u>159,772</u>
	Operating Income	
1,762	Administration	20
1,015	Allotments	525
9,691	Amenity, Recs & Open Sp	4,918
62,013	North Heath Hall	22,972
57,416	Holbrook Recreation Centre	18,847
74,222	Roffey Millennium Hall	28,375
<u>500,189</u>	Total Income	<u>235,430</u> ✓
	Running Costs	
52,327	Administration	15,906
0	Section 137	0
8,800	Grants	3,600
9,183	Burial	1,683
275,643	Personnel	71,462
2,000	Planning, Env & Transport	0
1,009	Allotments	1,494
42,712	Amenity, Recs & Open Sp	7,273
23,303	North Heath Hall	6,485
20,777	Holbrook Recreation Centre	5,284
33,200	Roffey Millennium Hall	10,445
5,359	Earmarked Reserves	2,036
<u>474,312</u>	Total Expenditure	<u>125,668</u> ✓
	General Fund Analysis	
85,277	Opening Balance	106,513
500,189	Plus : Income for Year	235,430
<u>585,466</u>		<u>341,943</u>
474,312	Less : Expenditure for Year	125,668
<u>111,154</u>		<u>216,275</u>
-3,386	Transfers TO / FROM Reserves	-2,036
<u>114,540</u>	Closing Balance	<u>218,311</u> ✓

July 31st 2018

31st March 2018

31st March 2019

Current Assets		
21,554	Debtors	17,149
1,095	Vat Refunds	-1,521
3,018	Prepayments	0
161,487	Lloyds Bank Accounts	250,832
85,000	Co-op Community Directplus A/c	85,000
84,038	Nationwide	84,038
150	Petty Cash	150
356,341		435,649
356,341 Total Assets		435,649
Current Liabilities		
30,095	Creditors	2,927
3,286	Accruals	0
33,381		2,927
322,960 Total Assets Less Current Liabilities		432,721
Represented By		
106,513	General Reserve	218,311
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		432,721

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
RESERVE BALANCES - 31st July 2018

		RESERVES		EXPENDITURE	INCOME	BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	EXPENDITUR	INCOME	BALANCE	NOTE
		BALANCE	TRANSFER	BALANCE	ACTUAL			ACTUAL	ACTUAL		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	123632	235430	218311
	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
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	125668	235430	432722

- 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