

NORTH HORSHAM PARISH COUNCIL

MINUTES OF A MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE HELD ON THURSDAY 11TH OCTOBER 2018 AT 7.30pm AT ROFFEY MILLENNIUM HALL

Present: Cllr. P. Burgess, Cllr R. Millington*, Cllr J. Smithurst (Vice Chairman),
Cllr S. Torn (Chairman), Cllr R. Turner and Cllr. Mrs S. Wilton*.

* denotes absence

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

FA/256/18 Public Forum

There were no members of the public in attendance.

FA/257/18 Apologies

The Committee received apologies and reasons for absence from
Cllr R. Millington and Cllr Mrs S. Wilton.

FA/258/18 Minutes

The Minutes of the meeting held on 30th August 2018 were agreed and signed
by the Chairman as being a correct record.

FA/259/18 Declarations of Interest

Cllr S. Torn declared a prejudicial interest in item FA/267/18 as he is a Director of
Home-Start Crawley, Horsham and Mid Sussex.

FA/260/18 Chairman's Announcements

At a recent Surrey and Sussex Association of Local Councils Legal and Finance
Day, Clerks were informed that there would be a change in how VAT is
submitted to HMRC from 1st April 2019. VAT registered businesses with a
taxable turnover above the VAT threshold (£85,000) will be mandated to keep
digital VAT records and send returns using Making Tax Digital (MTD) compatible
software.

Rialtas Business Solutions had contacted the Parish Council to announce that
Rialtas Suite Omega had been enhanced to support the new HMRC functionality.
Customers will not need to purchase this new functionality, however for
customers who are required by HMRC to submit electronically there will be a
small annual support fee of £59 for its use. The Clerk had written to Rialtas
Business Solutions to clarify how partial exemption will be handled by the
software.

The training day reviewed basic concepts, powers and duties, Parish Councils as

Charities, devolutions and working with charities. There was a section on year-end procedures and the external audit.

Invoices totalling £1,038.36 are outstanding from one hirer between April 2018 and July 2018. The hirer has not been allowed to use the Parish Council halls further and has until 31st October 2018 to make payment in full. Should the debt not be paid, legal proceedings will be started.

A letter of appreciation has been received from Victim Support in response to the Parish Council's donation of £500 in May. The money has gone towards two four day Core Training courses for new volunteers. There has also been training in supporting victims of domestic violence and supporting young people affected by crime.

Horsham District Council has been approached for a report on the burial ground at Roffey. This will be circulated on receipt.

FA/261/18 Internal Controls Working Party

The Finance and Administration Committee received the notes from the Internal Controls Working Party held on 1st October 2018.

The Finance Committee RESOLVED to receive the notes from the Internal Controls Working Party held on 1st October 2018.

Further RESOLUTIONS were AGREED as follows:-

- 1. That fully accruals based accounting is not undertaken as it is not a cost effective use of officer's time.**
- 2. To operate the 2019/20 budget on a phased budget on a cash basis to try to improve the accuracy of financial reporting without increasing the workload of the officers and the need for upskilling.**
- 3. That the Clerk starts a programme whereby documents are produced that provide the name of the item, the purchase cost, the purchased date, life expectancy, a replacement cost and the expected replacement date. The rationale for this is to ensure that ultimately, sufficient earmarked reserves are available to cover assets and the Council can better understand their financial requirements year on year.**
- 4. To update the 'Business Impact Analysis' section of the Parish Council's Business Continuity Plan to reflect that all computer files are now backed up offsite on a cloud-based arrangement.**

FA/262/18 Financial Review and bank mandates to 30th September 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 30th September 2018, all circulated with the agenda.

It was **RESOLVED** to:-

1. **Note the attached Financial Report, the reserve balances and balance sheet at 30th September 2018.**
2. **Confirm that the bank reconciliation at 30th September 2018 agrees to the cashbook and bank statement. The documents were signed by the Committee Chairman.**
3. **The Committee Chairman confirmed that £84,037.89 for the Nationwide Building Society was listed in the trial balance at 30th September 2018 and that it agreed with a Nationwide Building Society bank statement dated 1st October 2018. Both documents were initialled as evidence of checking. A similar exercise could not be undertaken to verify the £85,000.26 in the Co-operative Bank as the latest bank statement hadn't arrived. This would be scheduled for the next Finance Meeting.**

FA/26318 External Audit 2017/18

A copy of the audited Annual Governance and Accountability Return 2017/18 was circulated with the agenda.

The Finance and Administration Committee noted that the accounts for 2017/18 had been audited by Moore Stephens and were unqualified. The cost for a request for additional information had been challenged as the original documentation did not ask for the additional paperwork to be sent. It was further noted that a notice of the conclusion of the external auditor's limited assurance review of the Annual Return, together with relevant accompanying information was published (including on the authority's website) in accordance with the requirements of Regulation 16 of the Accounts and Audit Regulations 2015. The Internal Controls working party noted that they had seen a copy of the Annual Governance and Accountability Return 2017/18 on the Parish Council's website within their notes.

FA/264/18 Internal Audit 2019/20

An engagement letter dated 3rd September 2018 from Mulberry and Co. Chartered Certified Accountants had been circulated to the Committee with the agenda.

The Committee noted the engagement letter from Mulberry and Co. dated 3rd September 2018 and AGREED the scope of the Internal Audit 2019/20 stated within it.

FA/265/18 Forecast for 2018/19 and budget for 2019/20

The Committee considered a forecast of £65,238 for 2018/19 against an original budget of £74,215 and a budget of £72,720 for 2019/20. The Committee discussed the need for Roffey Millennium Hall's equipment to be kept relevant and up to date.

It was RESOLVED to put forward £65,238 forecast for 2018/19 and £72,720 budget for 2019/20 into the precept setting process for 2019/20. The Committee recommended that equipment available for those hiring Roffey Millennium Hall was reviewed to confirm that it is relevant and up to date.

FA/266/18 Pension Provision.

Following the last Finance and Administration Committee Meeting (30th August 2018), the Clerk took advice from HR Services Partnership who advised that different pensions can be offered to different groups of staff and that wouldn't be seen as discriminatory. It was queried if offering a different pension was allowed by the Local Government Pension Scheme. 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 chose whether or not to designate an employee for LGPS membership.

It was confirmed that this would not affect existing staff and that alternative pension to the LGPS made to employees would only apply to staff taken on in the future.

The Committee considered the information below.

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..

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.

The recommendation to offer NEST pensions to future caretakers who are employed by North Horsham Parish Council was discussed, but when it was apparent there would be a split vote, the Finance and Administration Committee RESOLVED to refer this item to full Council.

FA/267/18 Grant applications

One declaration of interest. Cllr Torn left the room and did not take part in this item.

Home-Start Crawley, Horsham and Mid-Sussex's application supports the organisation's core work of providing non-judgemental, practical and emotional support to vulnerable young families. Following CHAMS support, 91% families feel less isolated, 95% parents are more involved in their children's development and 79% children's emotional health and wellbeing is improved. Volunteers say that their experience with Home Start gives them improved self-confidence and higher work related skills. Home-Start CHAMS is committed to improving children's future life chances by supporting them and their families within their early years.

The request for £700 is a proportion of the cost of supporting one family (£1,000). Additional grants and funding activities are taking place. It was noted that the service benefits seven families with small children living in North Horsham. The organisation holds modest reserves and has included all documentation.

North Horsham Parish Council has previously supported Crawley, Horsham and Mid-Sussex Home Start as follows:-

March 2008	£1,000	Ongoing work
July 2009	£1,000	Ongoing work
February 2011	£1,500	Ongoing work
October 2015	£1,500	Ongoing work
October 2016	£1,500	Ongoing work
October 2017	£ 700	Ongoing work

The Committee RESOLVED to award Home-start Crawley, Horsham and Mid-Sussex £700.

FA/255/18 Date of next meeting

The next meeting is scheduled for Thursday 13th December 2018 (Scheduled).

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

Finance Report to show expenditure to 30th September 2018

Period covering 1st April 2018 to 30th September 2018

Funding at 30th September 2018

Precept (full year)	319,943
Environmental Grant (six months instalment received).	4,918
Total	324,861

Income to 30th September 2018

Cost Centre	Actual Income	Annual Budget	Expected income from 1 st April 2018 – 30 th September 2018 le budget divided by 2.
Admin	-160	150	75
Allotments	525	765	765*
Bus shelter payment	150	0	0
North Heath Hall	31,359	61,400	30,700
Holbrook Tythe Barn	17,824	28,840	14,420
Multi Court Lettings	8,642	17,510	8,755
Roffey Millennium Hall	43,413	74,700	37,350
Total	101,753	183,365	92,065

Expenditure to 30th September 2018

Cost Centre	Actual Expenditure	Annual Budget	Expected expenditure from 1 st April 2018 – 30 th September 2018 le budget divided by 2.
Admin	26,429	57,715	28,858
Grants	3,600	10,000	5,000
Burial	3,365	6,500	3,250
Personnel	141,897	285,793	142,897
Planning, Env, Trans	0	2,250	1,125
Allotments	267	1,350	675
Amenity, Recs and Open Spaces	13,702	51,507	25,753
North Heath Hall	12,165	26,093	13,046
Holbrook Tythe Barn	11,485	21,882	10,941
Roffey Millennium Hall	15,521	37,731	18,865
Total	228,431	500,821	250,410

Net expenditure	(126,678)	(317,456)	(158,345)
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Income

All buildings have exceeded the income that was expected even taking into account the reduction in hires in August for summer holidays. Bookings for the remainder of the year are at a constant level and bookings for the New Year are starting to come in.

The income from the multicourts is good bearing in mind that there is often a lull during the summer months. 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.

Expenditure

Expenditure for the six month period is £228, 431 against a budget of £500, 821. This is lower than anticipated.

The reasons for the difference 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 is [paid in two instalments in September and March, so whilst expenditure appears lower than expected, it will even out over the year.

Burial charges are paid quarterly to HDC, two invoices have been received for this year so far. It is projected that the full cost for the year will be £6,730.

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 30th September 2018. Expenditure remains lower than expected, especially in light of only setting aside 1% rather than 2% for pay increases 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. However, decorating has been completed at Holbrook Tythe Barn and North Heath Hall. Roffey Millennium Hall will be decorated over the Christmas shut down.

Pauline Whitehead 04.10.18

	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	2,402	5,100	2,698	2,698
4021	Telephone/Fax/Internet	1,187	5,000	3,813	3,813
4022	Postage	694	2,000	1,306	1,306
4023	Stationery and Printing	717	2,000	1,283	1,283
4024	Subscriptions	3,003	3,100	97	97
4025	Insurance	8,567	12,205	3,638	3,638
4026	Publications/Magazines	17	50	33	33
4028	IT Costs	1,145	2,400	1,255	1,255
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.	305	1,500	1,195	1,195
4051	Bank Charges	0	200	200	200
4053	PWLB Loan Charges	6,656	13,700	7,044	7,044
4057	External Audit Fees	-1,361	1,500	2,861	2,861
4058	Professional Services	1,638	3,000	1,362	1,362
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	209	750	541	541
4122	Office Equipment	196	1,000	804	804
	Administration :- Expenditure	26,429	57,715	31,286	0
1008	Miscellaneous Income	20	0	20	0
1176	Precept	319,943	319,943	0	0
1196	Interest Received	-180	150	-330	0
	Administration :- Income	319,783	320,093	-310	
	Net Expenditure over Income	-293,354	-262,378	30,976	
<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	0
	Net Expenditure over Income	3,600	10,000	6,400	

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
104 Burial					
4101 Burial Charges	3,365	6,500	3,135		3,135
Burial :- Expenditure	<u>3,365</u>	<u>6,500</u>	<u>3,135</u>	<u>0</u>	<u>3,135</u>
Net Expenditure over Income	<u>3,365</u>	<u>6,500</u>	<u>3,135</u>		
Finance & Administration :- Expenditure	<u>33,395</u>	<u>74,215</u>	<u>40,820</u>	<u>0</u>	<u>40,820</u>
Income	<u>319,783</u>	<u>320,093</u>	<u>-310</u>		
Net Expenditure over Income	<u>-286,389</u>	<u>-245,878</u>	<u>40,511</u>		
<u>Planning Environment & Transpo</u>					
201 Planning, Env & Transport					
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>					
301 Allotments					
4012 Water Rates	30	200	170		170
4102 Allotment Rent	-13	300	313		313
4200 Grass cutting	250	750	500		500
4259 Allotment Maintenance	0	100	100		100
Allotments :- Expenditure	<u>267</u>	<u>1,350</u>	<u>1,083</u>	<u>0</u>	<u>1,083</u>
1050 Allotment Rents	525	765	-240		0
Allotments :- Income	<u>525</u>	<u>765</u>	<u>-240</u>		
Net Expenditure over Income	<u>-258</u>	<u>585</u>	<u>843</u>		
302 Amenity, Recs & Open Sp					
4019 Window Cleaning	300	2,346	2,046		2,046
4200 Grass cutting	8,659	19,417	10,758		10,758
4250 Bus Shelter Repairs	108	2,000	1,892		1,892
4251 Play Area & M Crts Maint	778	8,000	7,222		7,222

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4252 Open Spaces	1,111	9,000	7,889		7,889
4253 Litter Warden/Clearance	0	650	650		650
4254 Community Services - Dog Bins	1,178	2,000	822		822
4255 Street Lighting - Maint/Supply	648	4,500	3,852		3,852
4258 Multicourts Maintenance	830	2,494	1,664		1,664
4260 Workshop	0	100	100		100
4302 Notice Board Maintenance	90	1,000	910		910
Amenity, Recs & Open Sp :- Expenditure	13,702	51,507	37,805	0	37,805
1008 Miscellaneous Income	150	0	150		0
1100 Grants Received	4,918	9,691	-4,773		0
Amenity, Recs & Open Sp :- Income	5,068	9,691	-4,623		
Net Expenditure over Income	8,633	41,816	33,183		
Property :- Expenditure	13,969	52,857	38,888	0	38,888
Income	5,594	10,456	-4,862		
Net Expenditure over Income	8,375	42,401	34,026		

Halls

401 North Heath Hall					
4011	NNDR	3,744	6,234	2,490	2,490
4012	Water Rates	312	926	614	614
4014	Electricity	1,215	2,575	1,360	1,360
4015	Gas	459	2,000	1,541	1,541
4016	Cleaning Materials	452	1,300	848	848
4017	Refuse Bin Clearance	816	832	16	16
4018	Sanitary Waste	105	185	80	80
4019	Window Cleaning	160	370	210	210
4034	Maintenance - Electrical	747	2,000	1,253	1,253
4035	Maintenance - Elect Eqp Insp	0	1,360	1,360	1,360
4036	Maintenance - General	665	2,000	1,336	1,336
4037	Maintenance - Fire Alarm Syt	410	750	340	340
4039	Maint - Intruder Alarm	774	950	176	176
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	115	360	245	245
4063	Maintenance - Plumbing	80	750	670	670
4065	Fire Prevention Sundries	0	75	75	75
4066	Keyholder Services	75	426	351	351

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Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4500	Internal Redecorations	1,500	1,500	0		0
	North Heath Hall :- Expenditure	12,165	26,093	13,928	0	13,928
1000	Hall Lettings	31,359	61,400	-30,041		0
	North Heath Hall :- Income	31,359	61,400	-30,041		
	Net Expenditure over Income	-19,194	-35,307	-16,113		
<u>402</u>	<u>Holbrook Recreation Centre</u>					
4011	NNDR	2,044	3,405	1,361		1,361
4012	Water Rates	334	1,500	1,166		1,166
4014	Electricity	1,335	3,090	1,755		1,755
4015	Gas	195	1,286	1,091		1,091
4016	Cleaning Materials	635	1,000	365		365
4017	Refuse Bin Clearance	816	832	16		16
4018	Sanitary Waste	95	185	90		90
4019	Window Cleaning	150	312	162		162
4034	Maintenance - Electrical	1,174	2,000	826		826
4035	Maintenance - Elect Eqp Insp	0	530	530		530
4036	Maintenance - General	1,158	2,000	843		843
4037	Maintenance - Fire Alarm Syst	410	556	146		146
4039	Maint - Intruder Alarm	774	935	161		161
4041	Maintenance - Fire Extg Insp	0	150	150		150
4042	Maintenance - Gas Boiler etc	187	500	314		314
4061	Legionella Testing	100	350	250		250
4063	Maintenance - Plumbing	0	750	750		750
4065	Fire Prevention Sundries	0	75	75		75
4066	Keyholder Services	75	426	351		351
4500	Internal Redecorations	2,003	2,000	-3		-3
	Holbrook Recreation Centre :- Expenditure	11,485	21,882	10,397	0	10,397
1000	Hall Lettings	17,824	28,840	-11,016		0
1010	Multi Court Lettings	8,642	17,510	-8,868		0
	Holbrook Recreation Centre :- Income	26,465	46,350	-19,885		
	Net Expenditure over Income	-14,981	-24,468	-9,487		
<u>403</u>	<u>Roffey Millennium Hall</u>					
4011	NNDR	3,888	6,473	2,585		2,585
4012	Water Rates	523	1,235	712		712
4014	Electricity	1,247	5,000	3,753		3,753
4015	Gas	1,834	6,000	4,166		4,166

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	
4016	Cleaning Materials	764	1,390	626	626	
4017	Refuse Bin Clearance	1,622	1,621	-1	-1	
4018	Sanitary Waste	205	185	-20	-20	
4019	Window Cleaning	365	700	335	335	
4020	Refreshment Sale Cost/Sundries	283	500	217	217	
4034	Maintenance - Electrical	787	2,000	1,213	1,213	
4035	Maintenance - Elect Eqp Insp	0	750	750	750	
4036	Maintenance - General	756	3,000	2,244	2,244	
4037	Maintenance - Fire Alarm Syst	410	515	105	105	
4039	Maint - Intruder Alarm	774	1,500	726	726	
4040	Maintenance - Elevator	251	750	499	499	
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	120	400	280	280	
4062	Air Conditionaig Maintenance	270	309	39	39	
4063	Maintenance - Plumbing	345	1,500	1,155	1,155	
4064	Lightning Conductor Works	0	227	227	227	
4065	Fire Prevention Sundries	0	100	100	100	
4066	Keyholder Services	75	426	351	351	
4500	Internal Redecorations	0	1,500	1,500	1,500	
	Roffey Millennium Hall :- Expenditure	15,521	37,731	22,210	0	22,210
1000	Hall Lettings	41,102	72,100	-30,998	0	0
1004	Equipment Sale/Sundry Income	775	600	175	0	0
1006	Refreshment Sale Income	823	2,000	-1,177	0	0
1008	Miscellaneous Income	713	0	713	0	0
	Roffey Millennium Hall :- Income	43,413	74,700	-31,287		
	Net Expenditure over Income	-27,892	-36,969	-9,077		
	Halls :- Expenditure	39,171	85,706	46,535	0	46,535
	Income	101,237	182,450	-81,213		
	Net Expenditure over Income	-62,067	-96,744	-34,677		

Personnel

106	Personnel				
		139,548			
4001	Salaries/NI/Pensions + 23,438.14	116,110	280,533	164,423	164,423
4002	Childcare Vouchers	254	0	-254	-254
4003	Payroll Admin Charge	0	360	360	360
4009	Staff Expenses/Mileage	1,984	2,750	766	766

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Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4010	Staff Training	100	1,500	1,400		1,400
4030	Recruitment Advertising	12	250	239		239
4067	Protective Clothing	0	400	400		400
	Personnel :- Expenditure	118,459	285,793	167,334	0	167,334
	Net Expenditure over Income	118,459	285,793	167,334		

	Personnel :- Expenditure	118,459	285,793	167,334	0	167,334
	Income	0	0	0		
	Net Expenditure over Income	118,459	285,793	167,334		

Earmarked Reserves901 Earmarked Reserves

4900	Repairs & Renewals Reserve	8,646	0	-8,646		-8,646
	Earmarked Reserves :- Expenditure	8,646	0	-8,646	0	-8,646
	Net Expenditure over Income	8,646	0	-8,646		

	Earmarked Reserves :- Expenditure	8,646	0	-8,646	0	-8,646
	Income	0	0	0		
	Net Expenditure over Income	8,646	0	-8,646		

North Horsham Parish Council

Income and Expenditure Account for Year Ended 31st March 2019

31st March 2018		31st March 2019
	Income Summary	
293,551	Precept	319,943
520	Interest Received	-180
<u>294,071</u>	Sub Total	<u>319,763</u>
	Operating Income	
1,762	Administration	20
1,015	Allotments	525
9,691	Amenity, Recs & Open Sp	5,068
62,013	North Heath Hall	31,359
57,416	Holbrook Recreation Centre	26,465
74,222	Roffey Millennium Hall	43,413
<u>500,189</u>	Total Income	<u>426,614</u> ✓
	Running Costs	
52,327	Administration	26,429
0	Section 137	0
8,800	Grants	3,600
9,183	Burial	3,365
275,643	Personnel	118,459
2,000	Planning, Env & Transport	0
1,009	Allotments	267
42,712	Amenity, Recs & Open Sp	13,702
23,303	North Heath Hall	12,165
20,777	Holbrook Recreation Centre	11,485
33,200	Roffey Millennium Hall	15,521
5,359	Earmarked Reserves	8,646
<u>474,312</u>	Total Expenditure	<u>213,639</u>
	General Fund Analysis	
85,277	Opening Balance	106,513
500,189	Plus : Income for Year	426,614 ✓
<u>585,466</u>		<u>533,127</u>
474,312	Less : Expenditure for Year	213,639
<u>111,154</u>		<u>319,488</u>
-3,386	Transfers TO / FROM Reserves	-8,646
<u>114,540</u>	Closing Balance	<u>328,134</u>

- 204,993

Balance Sheet as at - 31st March 2019

31st March 2018

31st March 2019

31st March 2018		31st March 2019	
Current Assets			
21,554	Debtors	26,285	
1,095	Vat Refunds	-701	
3,018	Prepayments	0	
161,487	Lloyds Bank Accounts	349,020	
85,000	Co-op Community Directplus A/c	85,000	
84,038	Nationwide	84,038	
150	Petty Cash	150	
<u>356,341</u>		<u>543,792</u>	
356,341	Total Assets	543,792	
Current Liabilities			
30,095	Creditors	7,858	
3,286	Accruals	0	
<u>33,381</u>		<u>7,858</u>	
322,960	Total Assets Less Current Liabilities	535,935	
Represented By			
106,513	General Reserve	328,134	✓
7,955	Earmarked Reserves - VAT Con	7,955	✓
139,886	Earmarked Reserves - R&R Fund	131,240	✓
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>535,935</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 : _____

NORTH HORSHAM PARISH COUNCIL
RESERVE BALANCES - 30th September 2018

		BALANCE	RESERVES	BALANCE	EXPENDITURE	INCOME	BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	EXPENDITURE	INCOME	BALANCE	NOTE
		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	31.03.18	30.09.18	30.09.18	30.09.18	
310/0	GENERAL RESERVES	101744	-24100	77644	470391	478024	85277	-10000	468953	500189	106513	204993	426614	328134	
	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	8646		131240	
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	213639	426614	535935	

- 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