

NORTH HORSHAM PARISH COUNCIL

MINUTES OF A MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE HELD ON THURSDAY 13TH DECEMBER 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

Prior to the meeting Councillors were invited to attend an informal discussion regarding pension options where a professional was available to answer questions.

Cllr A. Britten and Cllr T. Rickett BEM attended in their capacity as members of the Personnel Committee, as the topic of future pensions would be discussed at the next Personnel Meeting before being returned to full Council. Cllr Britten left after the informal discussion. Cllr Rickett BEM stayed to listen to the debate on pensions (FA/274/18), which was brought forward in the meeting and left after hearing the decision.

FA/269/18 Public Forum

There were no members of the public in attendance.

FA/270/18 Apologies

The Committee received apologies and reasons for absence from Cllr J. Smithurst.

FA/271/18 Minutes

The Minutes of the meeting held on 11th October 2018 were agreed and signed by the Chairman as being a correct record.

FA/272/18 Declarations of Interest

Cllr P. Burgess declared a prejudicial interest in item FA/274/18 as a close relative is a caretaker for North Horsham Parish Council.

FA/273/18 Chairman's Announcements

A report entitled 'How Local Authorities in West Sussex could be affected by Council Tax Referendum Principles' written by Andy Beams (October 2018) and commissioned by West Sussex Association of Local Councils had been circulated to all Councillors.

The Public Works Loan Board approved a loan of £250,000 for the construction

of Roffey Millennium Hall in September 1999, repayable over 26 years. Payments are made on 6th March and 6th September every year. The principal amount of each instalment is £4,807.70 and the interest rate is 5.125%. A payment was made on 6th September 2018 and the amount currently outstanding is £67,307.40.

The item on Pension Provision was brought forward in the meeting to allow Cllr Rickett BEM to listen to the debate. Cllr Rickett BEM spoke but did not take part in the decision making process. He left after hearing the decision.

Cllr P Burgess left the meeting and did not return.

FA/274/18 Pension Provision

The Committee considered the information that had been provided with the agenda and requested further clarification of certain aspects of the NEST and AVIVA pension schemes.

It was clarified that the introduction of a new pension scheme would be for caretakers employed in the future and would not be applied retrospectively. It was also AGREED that changes would not be made to the pensions of existing staff.

The Committee were minded to propose to the Personnel Committee and full Council that new employees be enrolled with AVIVA and that the Parish Council would match any additional employees' contribution up to a maximum of 6%, but this would be subject to further information being obtained about the details of both the NEST and AVIVA schemes.

FA/275/18 Financial Review and bank mandates to 30th November 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 November 2018, all circulated with the agenda. The Committee also received a copy of the VAT de minimus analysis for the half year to 30th September 2018.

It was RESOLVED:-

- 1. To note the attached Financial Report, reserve balances and balance sheet at 30th November 2018. It was also noted that the exempt VAT that can be reclaimed at 30th September 2018 was £2,381.02 which is well below the de minimus value.**
- 2. To confirm that the bank reconciliation at 30th November 2018 agreed to the cashbook balance of £318,787.57. The documents were signed by**

the Committee Chairman.

- 3. To confirm that the balance in the Co-operative Bank on the trial balance dated 30th November 2018 agreed with the bank statement received on 12th October 2018 (£85,000.26). Both documents were initialled as evidence of checking.**

FA/276/18 VAT- Making Tax Digital

Local Authority participation in Making Tax Digital for VAT has been deferred for six months to 1st October 2019, but councils may join the pilot scheme from 1st April 2019 if they wish. Rialtas Business Solutions Ltd. has upgraded its software and will charge £59 per annum to provide this service.

The Finance and Administration Committee RESOLVED to start submitting VAT returns digitally from 1st October 2019.

FA/277/18 Phased budgeting for 2019

The Finance Committee agreed to start using phased budgeting from April 2019, however, when the decision was made, it was assumed the cost of providing the service was within the existing fee structure. To operate phased budgeting will cost an additional £536 for the first year for an outright purchase of the software and ongoing costs of £141 per annum. All costs are subject to VAT. The current cost of support and maintenance of the financial package is £951 per annum.

It was RESOLVED not to purchase the phased budgeting package from Rialtas Business Systems with ongoing support as the Committee did not feel the benefits of phased budgeting warranted the additional expenditure.

FA/278/18 Financial Regulations

The Internal Auditor recommended that Financial Regulation 4.1 be reviewed as it appears to restrict the day to day working of the Council.

The Committee clarified that it was the intention that there was authority for officers to spend money allocated in the budget in a day to day context in line with Financial Regulations, however there needed to be checks within that structure, **therefore it was AGREED to amend Financial Regulation 4.1 to read:**

**“Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget.
The authority to amend an approved budget is to be determined by**

- **The Council for all items over £5,000**
- **A duly delegated committee of the council for items up to £2,000.**
- **The Finance and Administration Committee for items between £2,000 and £5,000.**

Contracts may not be disaggregated to avoid controls imposed by these regulations.

The Property Committee”..... through to” new Capital projects.”

The Finance Committee reviewed whether the wording within Financial Regulation 4.1 which states that the Property Repairs and Renewals Fund will not be used for the funding of new Capital Projects was appropriate and it was **AGREED** that the wording should remain as is.

The amended Financial Regulations will be put to the full Council on 10th January 2019.

FA/279/18 Internal Audit

The Committee received a copy of the interim Internal Audit Report dated 5th November 2018, the current insurance policy and asset register.

It was RESOLVED:-

- 1. To note the interim Internal Audit Report and resulting Action Plan.**
- 2. To note that a bank signatory list has been obtained from Lloyds Bank and agree that it matches the list of signatories noted in minute FA/248/18 in the Finance and Administration Committee Meeting minutes of 30th August 2018. The list was available for inspection.**
- 3. To increase the money cover insurance to take into account the highest level of cash held by the Parish Council at any one time (£520,000).**
- 4. To agree that the current insurance policy gives adequate cover when compared against the asset register.**
- 5. To continue monitoring the level of the general reserve and the repairs and renewals fund to ensure that there is adequate funding to cover future buildings expenditure and any unforeseen changes to the Council’s Financial position.**
- 6. To state the cashbook value of any bank reconciliation that is reviewed by the Committee within the minutes of the meeting.**

FA/280/18 Property Portfolio

The Committee noted that increasing the Property Portfolio was an aim within the Parish Council's Business Plan. However, the Parish Council is still building up its General Reserve to the amount recommended by the Internal Auditor, therefore there was not sufficient funding available at this time. It was agreed to review the opportunities in twelve months' time.

FA/281/18 Forecast for 2018/19, Budget for 2019/20 and Precept for 2019/20

The Clerk presented a draft forecast for 2018/19 and budget for 2019/20 with a draft precept for 2019/20 of £335,877, (circulated with the agenda).

The Committee AGREED to increase the 2018/19 forecast for hall income by £16,000 and to reduce the figure for grass cutting by £3,465, as it will be done on an ad hoc basis over the period from November 2018 to March 2019.

It was further AGREED to budget for additional income of £16,000 in 2019/20, include an additional sum in the Personnel budget following the release of the NALC 2018-19 Salary Awards and to reduce the telephone charges for the office by £250.

It was AGREED to make up the General Reserve to £150,000 and to include funding for three high priority projects identified by the Property Committee.

The Committee AGREED to add £26,770 to the Repairs and Renewals Ear Marked Reserve for Boardwalk repairs at Earles Meadow, updating of streetlights and external redecoration of Holbrook Tythe Barn. The Boardwalks and Streetlights will need to be agreed by the full Parish Council.

It was AGREED to re-allocate £10,000 set aside for the Neighbourhood Plan to an Ear-Marked Reserve to purchase a new boiler at Roffey Millennium Hall.

It was AGREED to re-allocate £6,000 from Repairs and Renewals to an Ear-Marked Reserve for tree management work to be agreed at the Property Committee.

It was AGREED that there should be a general increase of 3% on hall hire, multicourt hire and allotment hire with the exception of the nurseries at North Heath Hall where 1.5% increase will be levied and ad hoc parties at Holbrook Tythe Barn where a 10% increase will be applied. A final fee list will be brought to the next Finance and Administration Committee Meeting.

The Committee AGREED to put forward to full Council the forecast for 2018/19 and budget for 2019/20, along with a precept of £327,769 for 2019/20 which represents an increase of 2.5% on the 2018/19 precept, and

an increase of 1.9% at Council Tax Band D (£37.65).

FA/282/18 Website

- 1. The Committee AGREED to migrate the North Horsham website from WordPress hosting to a web hosting server in a data centre within the EU as recommended by the General Data Protection Officer.**
- 2. The Committee RESOLVED to make a request to Surrey and Sussex Association of Local Councils that NALC re-write their Legal Briefing LO9-18 The Public Sector Bodies (Websites and Mobile Applications) (No.2) Accessibility Regulations 2018 more concisely and in more easily accessible language.**

FA/283/18 Grant applications.

West Sussex Mediation Service submitted an application to support the organisation's core work of preventing and resolving disputes between neighbours, within families and communities by providing advice, guidance and mediation services to people and organisations in West Sussex. The award will benefit North Horsham parish by improved health and well-being, reduced crime and antisocial behaviour, reduced fear of crime, reduced isolation, homelessness prevention, family work and improved community relations/cohesion.

The request for £500 is a small proportion of the £26,000 required to provide the free service for a year.

The organisation holds modest reserves and has included all documentation. North Horsham Parish Council has previously supported West Sussex Mediation Service as follows: -

July 2005	£300	Ongoing work
September 2008	£150	Ongoing work
March 2010	£175	Ongoing work
June 2011	£200	Ongoing work
June 2012	£200	Ongoing work
June 2013	£250	Ongoing work
June 2014	£250	Ongoing work
June 2015	£400	Ongoing work
July 2016	£400	Service Provision
October 2017	£500	Service provision

- 1. The Committee RESOLVED to award a grant to West Sussex Mediation Service for £500 to help support the continuing provision of free mediation services to those suffering conflicts in their lives, such as families and neighbours across North Horsham parish.**

2. The Committee noted that £2,500 awarded and paid to Heather Playgroup towards the cost of roof replacement was not spent within the time specified due to issues with the roofer's schedule and access to the site. The project will go ahead at either Easter or summer 2019.

FA/284/18 Date of next meeting

The next meeting is scheduled for Thursday 14th February 2019 (Scheduled).

There being no other business, the Chairman closed the meeting at 9.50 p.m.

Marked "To Follow"
 on agenda "Clerk's Report"
 of Finance Cttee 13.12.18

Finance Report to show expenditure to 30th November 2018

Period covering 1st April 2018 to 30th November 2018

Funding at 30th November 2018

Precept (full year)	319,943
Environmental Grant (full year).	9,836
Total	329,779

Income to 30th November 2018

Cost Centre	Actual Income	Annual Budget	Expected income from 1 st April 2018 – 30 th November 2018 the budget divided by 3, multiplied by 2.
Admin	-121**	150	100
Allotments	525	765	765*
Bus shelter payment	150	0	150
North Heath Hall	42,468	61,400	40,933
Holbrook Tythe Barn	24,721	28,840	19,226
Multi Court Lettings	14,525	17,510	11,673
Roffey Millennium Hall	58,287	74,700	49,800
Total	140,555	183,365	122,647

Expenditure to 30th November 2018

Cost Centre	Actual Expenditure	Annual Budget	Expected expenditure from 1 st April 2018 – 30 th November 2018 the budget divided by 3, multiplied by 2.
Admin	30,927	57,715	38,476
Grants	4,300	10,000	6,666
Burial	5,048	6,500	4,333
Personnel	***189,867	285,793	190,528
Planning, Env, Trans	0	2,250	1,500
Allotments	488	1,350	900
Amenity, Recs and Open Spaces	18,331	51,507	34,338
North Heath Hall	15,778	26,093	17,395
Holbrook Tythe Barn	14,369	21,882	14,588
Roffey Millennium Hall	21,650	37,731	25,154
Total	300,758	500,821	333,878

Net expenditure	(160,203)	(317,456)	(211,231)
------------------------	------------------	------------------	------------------

Income

All buildings have exceeded the income that was expected by this stage in the year. The halls remain busy, with the most bookings being for Holbrook Tythe Barn. Having a full complement of staff enables more bookings to be taken. There tends to be a lull during the Christmas break and the beginning of January, but enquiries for the New Year are constant. The income from the multicourts is also above target. Bookings 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.

** At the end of 2017/18 £237.89 interest was recorded twice. This was reversed out in 2018/19. The actual interest received from 1st April 2018 to 30th November 2018 from the Lloyds business account is £94.54. There will be additional interest from the Nationwide Building Society and Co-operative Bank accounts paid as a one off payment later in the financial year. The additional income in the administration cost centre is from photocopying.

*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. Income is around £18,000 more than expected at this stage in the financial year.

Expenditure

Expenditure for the eight month period is £300,758 against a budget of £500, 821. This is lower than the anticipated expenditure of £333,878.

The reasons for the difference are largely due to phasing, however there will be a saving of around £10,000 on grass cutting, as the contract ended in October 2018 and a new contract will start in March 2019. That is reflected in the Amenity, Recs and Open Spaces budget. There is a large amount of money in the Amenity, Recs and Open Spaces budget, but maintenance is now being organised for early 2019.

Admin is likely to save around £4,000 as insurance costs were cheaper than budgeted as are telephone charges. However, professional charges are likely to be more than budgeted as there has been spending on GDPR, eviction charges, the financial package and personnel advice.

Burial charges are paid quarterly to HDC, three invoices have been received for this year so far. It is projected that the full cost for the year will be £6,730. There has been a steady flow of requests for Grants so far this year.

The Personnel expenditure includes all salaries and expenses to 30th November 2018 (£23,203 for November 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 from May 2018 to November 2018, but the perceived reduction will catch up with actual expenditure as the year progresses.

Pauline Whitehead 07.12.18

Month No : 8

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>101 Administration</u>					
4007 Councillors Training	172	750	578		578
4008 Councillors Expenses	3,592	5,100	1,508		1,508
4021 Telephone/Fax/Internet	1,221	5,000	3,779		3,779
4022 Postage	694	2,000	1,306		1,306
4023 Stationery and Printing	947	2,000	1,053		1,053
4024 Subscriptions	3,172	3,100	-72		-72
4025 Insurance	8,567	12,205	3,638		3,638
4026 Publications/Magazines	17	50	33		33
4028 IT Costs	1,582	2,400	818		818
4029 Website Maintenance	84	160	76		76
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.	437	1,500	1,063		1,063
4051 Bank Charges	64	200	136		136
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	3,331	3,000	-331		-331
4059 Internal Audit Fees	108	500	392		392
4100 Chairman's Allowance	104	400	296		296
4103 Parish Plan	300	0	-300		-300
4120 Roffey Hall Equipment	209	750	541		541
4122 Office Equipment	338	1,000	662		662
Administration :- Expenditure	30,927	57,715	26,788	0	26,788
1008 Miscellaneous Income	35	0	35		0
1176 Precept	319,943	319,943	0		0
1196 Interest Received	94,541	150	-306		0
Administration :- Income	319,822	320,093	-271		
Net Expenditure over Income	-288,895	-262,378	26,517		
<u>103 Grants</u>					
4155 Other Grants and Donations	4,300	10,000	5,700		5,700
Grants :- Expenditure	4,300	10,000	5,700	0	5,700
Net Expenditure over Income	4,300	10,000	5,700		
<u>104 Burial</u>					
4101 Burial Charges	5,048	6,500	1,452		1,452
Burial :- Expenditure	5,048	6,500	1,452	0	1,452
Net Expenditure over Income	5,048	6,500	1,452		

Month No : 8

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>106</u>	<u>Personnel</u>					
						23,203.
4001	Salaries/NI/Pensions	162,587	280,533	117,946		117,946
4002	Childcare Vouchers	1,016	0	-1,016		-1,016
4003	Payroll Admin Charge	535	360	-175		-175
4009	Staff Expenses/Mileage	2,224	2,750	526		526
4010	Staff Training	288	1,500	1,212		1,212
4030	Recruitment Advertising	15	250	236		236
4067	Protective Clothing	0	400	400		400
	Personnel :- Expenditure	<u>166,664</u>	<u>285,793</u>	<u>119,129</u>	<u>0</u>	<u>119,129</u>
	Net Expenditure over Income	<u>166,664</u>	<u>285,793</u>	<u>119,129</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>		
<u>301</u>	<u>Allotments</u>					
4012	Water Rates	63	200	137		137
4102	Allotment Rent	-13	300	313		313
4200	Grass cutting	437	750	313		313
4259	Allotment Maintenance	0	100	100		100
	Allotments :- Expenditure	<u>488</u>	<u>1,350</u>	<u>862</u>	<u>0</u>	<u>862</u>
1050	Allotment Rents	525	765	-240		0
	Allotments :- Income	<u>525</u>	<u>765</u>	<u>-240</u>		
	Net Expenditure over Income	<u>-37</u>	<u>585</u>	<u>622</u>		
<u>302</u>	<u>Amenity, Recs & Open Sp</u>					
4019	Window Cleaning	400	2,346	1,946		1,946
4200	Grass cutting	8,759	19,417	10,658		10,658
4250	Bus Shelter Repairs	108	2,000	1,892		1,892
4251	Play Area & M Crts Maint	926	8,000	7,074		7,074
4252	Open Spaces	3,881	9,000	5,119		5,119
4253	Litter Warden/Clearance	0	650	650		650
4254	Community Services - Dog Bins	1,515	2,000	485		485
4255	Street Lighting - Maint/Supply	1,378	4,500	3,122		3,122
4258	Multicourts Maintenance	1,245	2,494	1,249		1,249
4260	Workshop	0	100	100		100

Month No : 8

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4302 Notice Board Maintenance	120	1,000	880		880
Amenity, Recs & Open Sp :- Expenditure	18,331	51,507	33,176	0	33,176
1008 Miscellaneous Income	150	0	150		0
1100 Grants Received	9,836	9,691	145		0
Amenity, Recs & Open Sp :- Income	9,986	9,691	295		
Net Expenditure over Income	8,344	41,816	33,472		
<u>401 North Heath Hall</u>					
4011 NNDR	5,616	6,234	618		618
4012 Water Rates	312	926	614		614
4014 Electricity	1,609	2,575	966		966
4015 Gas	766	2,000	1,234		1,234
4016 Cleaning Materials	702	1,300	598		598
4017 Refuse Bin Clearance	816	832	16		16
4018 Sanitary Waste	155	185	30		30
4019 Window Cleaning	240	370	130		130
4034 Maintenance - Electrical	867	2,000	1,133		1,133
4035 Maintenance - Elect Eqp Insp	0	1,360	1,360		1,360
4036 Maintenance - General	705	2,000	1,296		1,296
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	600	700	100		100
4061 Legionella Testing	115	360	245		245
4063 Maintenance - Plumbing	285	750	465		465
4065 Fire Prevention Sundries	0	75	75		75
4066 Keyholder Services	120	426	306		306
4500 Internal Redecorations	1,500	1,500	0		0
North Heath Hall :- Expenditure	15,778	26,093	10,315	0	10,315
1000 Hall Lettings	42,468	61,400	-18,932		0
North Heath Hall :- Income	42,468	61,400	-18,932		
Net Expenditure over Income	-26,689	-35,307	-8,618		
<u>402 Holbrook Recreation Centre</u>					
4011 NNDR	3,067	3,405	338		338
4012 Water Rates	653	1,500	847		847
4014 Electricity	1,980	3,090	1,110		1,110

Month No : 8

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4015	Gas	295	1,286	991		991
4016	Cleaning Materials	864	1,000	136		136
4017	Refuse Bin Clearance	816	832	16		16
4018	Sanitary Waste	146	185	39		39
4019	Window Cleaning	185	312	127		127
4034	Maintenance - Electrical	1,329	2,000	671		671
4035	Maintenance - Elect Eqp Insp	0	530	530		530
4036	Maintenance - General	1,278	2,000	723		723
4037	Maintenance - Fire Alarm Syt	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	260	500	240		240
4061	Legionella Testing	100	350	250		250
4063	Maintenance - Plumbing	35	750	715		715
4065	Fire Prevention Sundries	0	75	75		75
4066	Keyholder Services	175	426	251		251
4500	Internal Redecorations	2,003	2,000	-3		-3
	Holbrook Recreation Centre :- Expenditure	14,369	21,882	7,513	0	7,513
1000	Hall Lettings	24,721	28,840	-4,119		0
1010	Multi Court Lettings	14,525	17,510	-2,985		0
	Holbrook Recreation Centre :- Income	39,246	46,350	-7,104		
	Net Expenditure over Income	-24,877	-24,468	409		
403	<u>Roffey Millennium Hall</u>					
4011	NNDR	5,832	6,473	641		641
4012	Water Rates	813	1,235	422		422
4014	Electricity	2,824	5,000	2,176		2,176
4015	Gas	1,834	6,000	4,166		4,166
4016	Cleaning Materials	1,097	1,390	293		293
4017	Refuse Bin Clearance	1,622	1,621	-1		-1
4018	Sanitary Waste	350	185	-165		-165
4019	Window Cleaning	475	700	225		225
4020	Refreshment Sale Cost/Sundries	405	500	95		95
4034	Maintenance - Electrical	1,076	2,000	924		924
4035	Maintenance - Elect Eqp Insp	0	750	750		750
4036	Maintenance - General	1,429	3,000	1,571		1,571
4037	Maintenance - Fire Alarm Syt	410	515	105		105
4039	Maint - Intruder Alarm	774	1,500	726		726
4040	Maintenance - Elevator	383	750	368		368

Month No : 8

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4041 Maintenance - Fire Extg Insp	115	150	35		35
4042 Maintenance - Gas Boiler etc	886	1,000	114		114
4044 Maintenance - Partition Wall	250	500	250		250
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	220	227	7		7
4065 Fire Prevention Sundries	0	100	100		100
4066 Keyholder Services	120	426	306		306
4500 Internal Redecorations	0	1,500	1,500		1,500
Roffey Millennium Hall :- Expenditure	21,650	37,731	16,081	0	16,081
1000 Hall Lettings	55,344	72,100	-16,756		0
1004 Equipment Sale/Sundry Income	1,095	600	495		0
1006 Refreshment Sale Income	1,136	2,000	-864		0
1008 Miscellaneous Income	713	0	713		0
Roffey Millennium Hall :- Income	58,287	74,700	-16,413		
Net Expenditure over Income	-36,638	-36,969	-331		
<u>901</u> <u>Earmarked Reserves</u>					
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		

At :- 13:19

Nominal Ledger Details

Nominal A/c 1196 Interest Received		Annual Budget	150.00			
Centre 101 Administration		Committed Exp	0.00			
Month	Date	Reference	Source	Transaction	Debit	Credit
				Opening Balance	0.00	0.00
1	09/04/2018	Interest	Cashbook	Interest Paid		7.00
2	09/05/2018	Interest R	Cashbook	Interest received - May 18		8.59
3	11/06/2018	Interest	Cashbook	Lloyds Bank - Interest Receive		12.52
3	30/06/2018	31032018	Cashbook	Interest Entered Twice	237.89	
3	11/07/2018	Interest	Cashbook	Lloyds Bank - Interest Receive		12.52
3	11/07/2018	Interest	Cashbook	Lloyds BK- Interest Reverse	12.52	
4	09/07/2018	Interest	Cashbook	Lloyds Bank- Interest Income		9.94
5	09/08/2018	Interest	Cashbook	Interest Income - Aug 18		10.55
6	10/09/2018	Interest	Cashbook	Interest Income		9.44
7	09/10/2018	Interest	Cashbook	Interest Received - Oct 18		10.16
8	09/11/2018	Interest	Cashbook	Interest Received - Nov 18		13.82
				Account Totals	250.41	94.54
				Net Balance Month 9	155.87	

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	-156
<u>294,071</u>	Sub Total	<u>319,787</u>
	Operating Income	
1,762	Administration	35
1,015	Allotments	525
9,691	Amenity, Recs & Open Sp	9,986
62,013	North Heath Hall	42,468
57,416	Holbrook Recreation Centre	39,246
74,222	Roffey Millennium Hall	58,287
<u>500,189</u>	Total Income	<u>470,334</u> ✓
	Running Costs	
52,327	Administration	30,927
0	Section 137	0
8,800	Grants	4,300
9,183	Burial	5,048
275,643	Personnel	166,664
2,000	Planning, Env & Transport	0
1,009	Allotments	488
42,712	Amenity, Recs & Open Sp	18,331
23,303	North Heath Hall	15,778
20,777	Holbrook Recreation Centre	14,369
33,200	Roffey Millennium Hall	21,650
5,359	Earmarked Reserves	8,646
<u>474,312</u>	Total Expenditure	<u>286,200</u> ✓
	General Fund Analysis	
85,277	Opening Balance	106,513
500,189	Plus : Income for Year	470,334
<u>585,466</u>		576,848
474,312	Less : Expenditure for Year	286,200
<u>111,154</u>		290,647
-3,386	Transfers TO / FROM Reserves	-8,646
<u>114,540</u>	Closing Balance	<u>299,293</u> ✓

Balance Sheet as at - 31st March 2019

31st March 2018

31st March 2019

		31st March 2018	31st March 2019
Current Assets			
	Debtors	21,554	23,828
	Vat Refunds	1,095	-1,130
	Prepayments	3,018	0
	Lloyds Bank Accounts	161,487	318,788
	Co-op Community Directplus A/c	85,000	85,000
	Nationwide	84,038	84,038
	Petty Cash	150	150
		356,341	510,673
	356,341 Total Assets		510,673
Current Liabilities			
	Creditors	30,095	3,580
	Accruals	3,286	0
		33,381	3,580
	322,960 Total Assets Less Current Liabilities		507,094
Represented By			
	General Reserve	106,513	299,293
	Earmarked Reserves - VAT Con	7,955	7,955
	Earmarked Reserves - R&R Fund	139,886	131,240
	Earmarked Reserves - Election	19,950	19,950
	Ear Marked Res-Yth Charity Bal	5,621	5,621
	Ear marked Reserve Planning	8,035	8,035
	Earmarked Reserve - NP	10,000	10,000
	Ear Marked Res Capital Receipt	25,000	25,000
		322,960	507,094

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 November 2018

	BALANCE 31.3.2016	RESERVES TRANSFER 31.3.2016	BALANCE 1.4.2016	EXPENDITURE ACTUAL 01.04.2017	INCOME ACTUAL 31.03.2017	BALANCE 31.03.2017	TRANSFER 01.04.2017	EXPENDITURE ACTUAL 31.03.2018	INCOME ACTUAL 31.03.2018	BALANCE 31.03.18	EXPENDITURE ACTUAL 30.11.18	INCOME ACTUAL 30.11.18	BALANCE 30.11.18	NOTE
310/0 GENERAL RESERVES	101744	-24100	77644	470391	478024	85277	-10000	468953	500189	106513	277554	470334	299293	
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		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		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	286200	470334	507094	

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