

**MINUTES OF NORTH HORSHAM PARISH COUNCIL'S  
ANNUAL PARISH COUNCIL MEETING HELD ON THURSDAY 16<sup>TH</sup> MAY 2019  
AT 7.30pm AT ROFFEY MILLENNIUM HALL, CRAWLEY ROAD, HORSHAM**

**Present:** Councillors: - A. Britten (Chairman), Mrs K. Burgess, P. Burgess, M. Cockerill, J. Davidson, Mrs R. Ginn\*, Mrs J. Gough, R. Knight, D. Mahon, R. Millington, T. Rickett B.E.M.\*(Vice Chairman), D. Searle, S. Torn, R. Turner, I. Wassell\* and Mrs S. Wilton.

\* denotes absence.

**In attendance:** Parish Clerk - Pauline Whitehead BA(Hons) FSLCC, Deputy Clerk – Vivien Edwards; Horsham District Councillor A. Bevis.

**FC/350/19 Election of the Chairman**

Following nomination by Cllr P. Burgess and being seconded by Cllr Mrs S. Wilton, Cllr A. Britten was elected Chairman of the Council and signed his declaration of office.

**FC/351/19 Election of the Vice Chairman**

With prior consent from Cllr T. Rickett B.E.M., Cllr R. Millington nominated him for the position of Vice Chairman of the Council and this was seconded by Cllr R. Knight. Cllr T. Rickett B.E.M. was elected Vice Chairman of the Council. He will sign his declaration of acceptance of office at the earliest opportunity.

**FC/352/19 Public Forum**

There were no members of the public in attendance.

**FC/353/19 Apologies for absence**

The Council received apologies and reasons for absence from Cllr Mrs R. Ginn, Cllr T. Rickett B.E.M. and Cllr I Wassell. Potential co-opted candidates Mr J. Smithurst and Mr A. Shine also tendered their apologies.

**FC/354/19 Minutes of the previous meeting**

The minutes of the Parish Council Meeting held on 7<sup>th</sup> March 2019 were agreed and signed by the Chairman as a true record.

**FC/355/19 Declarations of interest**

There were no Declarations of Interest.

*With the consent of the Council, the Chairman tabled the Planning Application for Novartis as the next item in the meeting.*

**FC/356/19 Novartis Planning Application DC/18/2687**

The Parish Council had received additional information regarding Planning Application DC/18/2687 – the former Novartis site, Parsonage Road, for the erection of up to 300 dwellings (C3) including the conversion of existing offices (buildings 3 and 36) up to 25,000sqm of employment (B1) floorspaces and provision of 618sqm of flexible commercial/community space (A1, A2, A3, D1(Creche) use classes) within the ground floor of converted building 36. Improvements to existing pedestrian and vehicular accesses from Parsonage Road and Wimblehurst Road, new cycle and pedestrian accesses from Parsonage Road, together with associated parking and landscaping. All matters reserved except for access.

The Parish Council also received a copy of a letter sent to Horsham District Council on 11<sup>th</sup> January 2019 following consideration of the matter by the Parish Council at their meeting on 10<sup>th</sup> January 2019.

**Having reviewed the latest information, the Parish Council RESOLVED to reiterate the concerns previously raised and added the following:-**

- **West Sussex County Council Highways remains concerned that there are some perceived shortcomings relating to pedestrian crossings and other safety audit issues and it is considered vital that these are resolved before any permission is granted.**
- **Whilst West Sussex County Council considers that the Wimblehurst Road/ Parsonage Road/ North Heath Lane junction proposals are acceptable, the Parish Council remains concerned that the cumulative impact of 2,750 new homes and a business park north of the A264 has not been fully and adequately assessed. Furthermore, the wider growth in traffic consequent upon developments at Wickhurst Green, Kilnwood Vale and Highwood, together with the conversion of a significant number of former office premises in the town to dwellings needs to be included in the assessment.**
- **Whilst it was acknowledged that the cost of installing a footbridge over the railway to link the site with the railway station was significant, the long term benefits of improving connectivity, reducing traffic and encouraging more people to walk far outweigh the original capital outlay and the Parish**

Council would like to see this being actively pursued.

- **West Sussex County Council, in its Masterplan, stresses the importance of public involvement in the decision making process. Whilst the Parish Council was invited to and attended presentations regarding this application, no direct presentation was made prior to the submission of the Planning Application. This is disappointing, especially in light of North Horsham Parish Council's close involvement with the North of Horsham Development. However, it is hoped that there will be continuing dialogue between the developer and the Parish Council as the development of the site progresses.**

**FC/357/19 Co-option of a Councillors**

Following the election there were three vacancies on the Parish Council in Holbrook West, Comptons and Horsham Rural Wards.

Mr. Smithurst had served as a Parish Councillor on North Horsham Parish Council for two to three years previously. Following consideration of a written application by the candidate, and a vote, **the Parish Council RESOLVED to co-opt Mr J Smithurst onto the Parish Council as a representative of Holbrook West.** Mr Smithurst will sign his declaration of acceptance of office at the earliest opportunity.

The Parish Council acknowledged the application to represent Horsham Rural Ward by Mr A. Shine, **but RESOLVED to defer the application until the next Parish Council Meeting so that the applicant could make a presentation to the Council.**

**FC/358/19 Power of General Competence**

**North Horsham Parish Council RESOLVED that the criteria to adopt the General Power of Competence had been satisfied. Sixteen Councillors were elected at the 2019 Parish Council elections, which is more than two thirds of the Council and the Clerk holds the required Certificate in Local Council Administration. It was, therefore, RESOLVED to adopt the Power of General Competence.**

**FC/359/19 Committees and Working Parties**

The following Committee Minutes were presented to Council:–

(a) Property Committee - 11<sup>th</sup> April 2019.

(b) Planning, Environment and Transport Committee – 21<sup>st</sup> March 2019 and 25<sup>th</sup> April 2019.

(c) Finance and Administration Committee – 18<sup>th</sup> April 2019.

(d) Personnel Committee – 4<sup>th</sup> April 2019.

**It was RESOLVED that the Committee Minutes listed above be received and adopted.**

**FC/360/19 Annual Meeting of the Electors of the Parish**

The Parish Council noted the Annual Report 2018/9 and the minutes of the Annual Meeting of the Electors held on 15<sup>th</sup> April 2019. The minutes will be signed at the next Annual Meeting of the Electors in 2020.

**FC/361/19 Reports from representatives on outside bodies.**

Cllr D. Searle reported that he had attended a meeting of the Brittaniacrest Liaison Group on Monday 13<sup>th</sup> May 2019. There were only four people in attendance. Brittaniacrest had received fines for littering on Langhurst Wood Road, but considered that some of the litter is from other sources. As a result Brittaniacrest has employed a member of staff to monitor and log where litter on Langhurstwood Road originates. Brittaniacrest has withdrawn their litter picking service on Langhurst Wood Road at the moment.

There has been a noticeable reduction in litter on the A264 and in the lay-byes on the A264 following a campaign initiated by Horsham District Council.

**FC/362/19 Reports from District or County Councillors**

West Sussex County Council (WSSCC) Cllr. Peter Catchpole, WSSCC Cllr. Andrew Baldwin and Horsham District Council (HDC) Cllr. John Milne gave their apologies for the meeting.

Horsham District Councillor Peter Burgess reported that he had been appointed to the new post of Horsham District Council Cabinet Minister for Horsham Town. This comprised the Neighbourhood Councils of Denne, Trafalgar and Forest along with North Horsham Parish Council. On behalf of the Parish Council, the Chairman thanked Cllr Burgess for the work he had done as the Chairman of Horsham District Council.

Cllr Baldwin submitted a report as follows:- A letter has been delivered to the residents overlooking or close to the green open space in Farhalls Crescent in early January and it had helped to reduce the number of people using the grass for parking. Another letter will be delivered soon to the same houses to try to eradicate the problem all together. As the houses don't have vehicle access to the rear of the properties, it is not unreasonable for removal firms and some delivery vehicles to use the grass, but the green areas should not be used as a car park by residents.

If the letter does not have the desired effect, a questionnaire will be prepared in conjunction with Head of Highway Operations and ultimately West Sussex County Council will reserve the right to take legal action against persistent offenders.

**FC/363/19 Chairman's announcements**

The Chairman welcomed the new Council and expressed appreciation to Martin Loates and Francis Haigh who had decided not to stand again for the Parish Council. Their contribution and experience would be greatly missed.

The Chairman thanked those who contributed to and helped at the Annual Meeting of Electors.

**FC/364/19 Calendar of Meetings for 2018/19**

**Two changes to the provisional Calendar of Meetings for 2019/20 agreed in January 2019 were AGREED, these were to move the Planning, Environment and Transport Committee Meeting from 23<sup>rd</sup> May 2019 to 30<sup>th</sup> May 2019 and to bring forward the Annual Parish Meeting in May 2020 from 14<sup>th</sup> May 2020 to 7<sup>th</sup> May 2020.**

**FC/365/19 Appointments to Council Committees and Outside Bodies**

**The Parish Council AGREED the appointments to Council Committees and Outside Bodies attached.**

**FC/366/19 Financial matters**

**The Parish Council RESOLVED to note the Financial Report to 31<sup>st</sup> March 2019 (attached), to agree the payment schedule to 31<sup>st</sup> March 2019 for £25,250.14 (attached) and the payment schedule to 30<sup>th</sup> April 2019 for £52,392.351 (attached).**

**The Parish Council noted the final report from the Internal Auditor, the points raised and the actions in response. Bank statements which include the 31<sup>st</sup> March 2019 balances would be sent to the External Auditor and the Council will use the RBS bank reconciliation report for bank reconciliations going forward.**

**The Council considered and agreed a review of the effectiveness of the internal audit. (attached).**

**The Council AGREED the list of creditors paid by Direct Debit as follows:-**

**British Gas – gas and electricity supplies.**

**Business Stream – Water charges.**

**CF Corporate Finance Ltd – Lease of photocopier.**

EDF Energy – Electricity for Parish Council owned street lighting.  
Horsham District Council – waste collection, rates, dog bins.  
Horsham Publications- article in Horsham Pages (North).  
Public Works Loan Board – loan for Roffey Millennium Hall.  
SOS Systems – printing.

**The Parish Council AGREED the Asset Register to 31<sup>st</sup> March 2019 totalling £1,372,852.**

**FC/367/19 Insurance Arrangements for 2019/20**

**The Parish Council AGREED the insurance policy due for renewal on 1<sup>st</sup> June 2019 at a cost of £8,821.94 and noted that the Parish Council is in a three year long term agreement with Came and Company Local Council Insurance, terminating on 31<sup>st</sup> May 2021.**

**FC/368/19 Risk Assessments to 31<sup>st</sup> March 2019**

**The Council RESOLVED:-**

- 1. To note that Independent Fire Risks had been undertaken at Roffey Millennium Hall and North Heath Hall in the last 18 months, local risk assessments had been carried out in the last month and that the Independent Fire Risk Assessment was scheduled for Holbrook Tythe Barn. Any remedial work highlighted had been actioned.**
- 2. To note that Independent Legionella risk assessments had been undertaken at all buildings and all remedial work actioned.**
- 3. To approve the Health and Safety Risk Assessment and Financial Risk Assessment at 31<sup>st</sup> March 2019 and to note that the only outstanding action from the Health and Safety Risk Assessment is to continue working on the Tree Management Scheme as agreed by the Property Committee. Actions from the Financial Risk Assessment are to continue to review and update policies; request training on the Code of Conduct from Horsham District Council and to encourage Councillor training.**

The Property Committee has delegated powers to review and agree all Fire Risk Assessments and Health and Safety Risk Assessments without bringing them to Council, but on this occasion, as the Health and Safety Risk Assessment had been prepared, it seemed sensible to approve it as part of the suite of Risk Assessments.

**FC/369/19 Annual Governance and Accountability Return and public inspection of the 2017/18 accounts.**

**The Council RESOLVED to agree the Annual Governance Statement 2018/19. (Section 1 of the Annual Governance and Accountability Return (AGAR)) and to agree that the Annual Governance Statement 2018/19 be signed by the Chairman and the Clerk.**

**The Council RESOLVED to agree the Accounting Statements 2018/19. (Section 2 of the AGAR) and to agree that the Accounting Statements 2018/19 be signed by the Chairman. They had already been signed by the Responsible Financial Officer (RFO).**

The Council noted the additional information to be sent to the external auditor in support of the AGAR 2018/19 by the submission date of 15th July 2019.

**The Council RESOLVED to adopt the public inspection period for the 2018/19 accounts of 3<sup>rd</sup> June 2019 to 12th July 2019.**

**FC/370/19 Standing Orders and Financial Regulations**

**The Council AGREED the updated Standing Orders and Financial Regulations attached.**

**FC/371/19 Policies**

**The Council RESOLVED to adopt the Code of Conduct, Code of Conduct Dispensation Scheme, Complaints Policy, Legionella Control Policy, Lone Worker Policy, Investment Policy , Performance Management and Pensions Policy.**

**FC/372/19 Community Infrastructure Levy (CiL) Payment**

The Parish Council had received £11,052.71 in line with CiL Regulations 2010 (as amended) which represents the total CiL receipts for North Horsham parish between 1<sup>st</sup> October 2018 and 31<sup>st</sup> March 2019. The payment relates to Planning Application DC/18/0017 – Scout Hut, Peary Close, Horsham and the demolition of scout buildings and the erection of 5 x 2 bedroom affordable dwellings and 3 x 1 bedroom affordable dwellings.

The Parish Council is responsible for:-

1. spending the CiL in line with CiL regulations to support the development of the area or part of the area by funding:
  - a. The provision, improvement, replacement, operation or maintenance of infrastructure; or

- b. Anything else that is concerned with addressing the demands that development places on an area.
2. Spending the CiL within 5 years of receipt.
3. Producing and publishing a report on any CiL received in a financial year.

Horsham District Council provides a publication "The Community Infrastructure Levy – A guide for Parish Councils" which had been circulated to all Councillors by e-mail.

The Internal Auditor recommended that the money is set aside in an Ear Marked Reserve and that spending is recorded and monitored to provide a clear audit trail.

**The Parish Council RESOLVED to follow the following criteria when considering and awarding CiL funding:-**

- **The Parish Council as a Corporate Body should decide how CiL contributions are spent.**
- **Before any award is made, the project/scheme must be checked against the awarding criteria for compliance.**
- **CiL spending will be reported on the Parish Council website.**
- **Individual Committees can put forward projects or schemes for consideration.**
- **A working party with one member from the Property Committee, Finance and Administration Committee and Planning, Environment Committee should meet twice a year to explore if there are any larger infrastructure schemes that could be put to appropriate individual Committees for recommendation to the full Council or direct to full Council if appropriate.**

**FC/373/19 Correspondence**

The Council received correspondence lists from 7<sup>th</sup> March 2019 to 16<sup>th</sup> May 2019. (Copies attached).

**FC/37419 Date of next Council meeting**

The next Parish Council Meeting will be held on Thursday 4<sup>th</sup> July 2019 (Scheduled).

There being no other business, the Chairman closed the meeting at 8.40 pm.

..... Signed

.....Dated

2019/107



Full Council (19)	Finance and Administration (7) can include Chair and Vice Chair of Council	Property (7)	Planning (12)	Personnel (5) can include Chair and Vice Chair of the Council plus Chair of Finance
Alan Britten	Peter Burgess	Karen Burgess	James Davidson (RN)	Alan Britten
Karen Burgess	Michael Cockerill	James Davidson	Michael Cockerill (RN)	Donald Mahon
Peter Burgess	Joy Gough	Rita Ginn	Rita Ginn (HE)	Tony Rickett BEM
Michael Cockerill	John Smithurst	Roland Knight	Joy Gough (RS)	Simon Torn
James Davidson	Simon Torn	Donald Mahon	Roland Knight (HW)	Sally Wilton
Rita Ginn	Ray Turner	Richard Millington	Donald Mahon(HE)	
Joy Gough	Sally Wilton	Simon Torn	Richard Millington (HE)	
Roland Knight			Tony Rickett BEM (HE)	
Donald Mahon			David Searle (RN)	
Richard Millington			Ray Turner (RS)	
Tony Rickett BEM			Ian Wassell (HW)	
David Searle			Sally Wilton (RS)	
John Smithurst				<b>Year of Culture 2019 WP (Council)</b>
Simon Torn				Alan Britten
Ray Turner				Roland Knight
Ian Wassell				Ray Turner
Sally Wilton				

\* Chairman

\*\* Vice Chairman

Outside bodies	Representative	Second representative or deputy
BIFFA - Brookhurstwood Landfill site Liaison Group	David Searle	
Brittaniacrest Liaison Group	David Searle	
Weineberger Liaison Group	David Searle	
West Sussex Association of Local Councils	Alan Britten	Michael Cockerill ( <i>Donald Mahon</i> )
Horsham Association of Local Councils	Alan Britten	Joy Gough ( <i>Michael Cockerill</i> )
Sussex Association of Local Councils	Alan Britten	Donald Mahon ( <i>Michael Cockerill</i> )
Gatwick Airport Noise Management Board (NMB)	Tony Rickett BEM	Donald Mahon
Horsham Town Community Partnership	David Searle	Joy Gough and Donald Mahon

(Non voting representative)

*(Non voting representative)***The Year of Culture Working Party is appointed by the Parish Council****The Internal Controls Working Party is appointed by the Finance and Administration Committee****The Community Land Trust Working Party is appointed by the Planning, Environment and Transport Committee**

## Finance Report to show expenditure to year end - 31<sup>st</sup> March 2019

Period covering 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019

### Funding at 31<sup>st</sup> March 2019

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

### Income to 31<sup>st</sup> March 2019

Cost Centre	Actual Income	Annual Budget	Forecast income to 31.03.19
Admin	421	150	100
Allotments	539	765	775
Bus shelter payment	150	0	0
North Heath Hall	64,471	61,400	63,400
Holbrook Tythe Barn	36,425	28,840	33,000
Multi Court Lettings	24,270	17,510	21,510
Roffey Millennium Hall	85,141	74,700	81,300
<b>Total</b>	<b>211,417</b>	<b>183,365</b>	<b>200,085</b>

### Expenditure to 31<sup>st</sup> March 2019

Cost Centre	Actual Expenditure	Annual Budget	Forecast expenditure to 31.03.19
Admin	45,766	57,715	48,488
Grants	5,660	10,000	10,000
Burial	6,730	6,500	6,750
Personnel	287,705	285,793	286,248
Planning, Env, Trans	737	2,250	2,250
Allotments	1,589	1,350	1,200
Amenity, Recs and Open Spaces	34,481	51,507	45,079
North Heath Hall	23,180	26,093	26,855
Holbrook Tythe Barn	21,164	21,882	22,513
Roffey Millennium Hall	34,546	37,731	37,586
<b>Total</b>	<b>461,558</b>	<b>500,821</b>	<b>486,969</b>

<b>Net expenditure</b>	<b>(250,141)</b>	<b>(317,456)</b>	<b>(286,884)</b>
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### Income

All sources of income, except the allotments have exceeded the forecast income that was expected. 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.

Interest on the Lloyds Bank and Nationwide Building Society Account yielded £386 over the year.

There was a one off payment for vandalism to a bus shelter. This was spent on replacing the glass in the bus shelter.

All hall bookings and multi court bookings have increased. The knock on effect of this is increased personnel costs - see below\*.

In conclusion, income exceeded the forecast for the year by £11,332.

## **Expenditure**

Expenditure for the year is £25,411 less than forecast.

The main savings in the Administration budget are Councillor expenses, insurance, telephone and postage charges. There was more than anticipated spent on professional services, but that reflects guidance on HR issues, evicting travellers from Parish Council land, GDPR, the Financial Package and debt collection.

Fewer grants were awarded than anticipated, although the Finance Committee granted a range of funding to a wide variety of community activity.

The Personnel Committee overspent by £1,457. This was mainly due to additional expenses to reflect additional bookings and more journeys to and from venues. There was also a stage when office staff were covering for Caretaker staff with overtime as well as lieu time. The payroll administration costs were also higher than the budget, but this was identified early in the year.

Planning spending was lower than forecasted, this reflects that there are few projects and that they take a long time to progress.

There was more spent on the allotments in respect of water and grass/ bramble cutting. This was necessary to keep the growing spaces clear.

The grass cutting contract ended in October 2018 but money had been set aside for grass cutting for the whole year which is why there is an approximate £9,000 saving. A street lighting contract reduced the amount spent on individual repairs and careful management of the work on open spaces resulted in a significant underspend. Work on trees is still required, but it will be executed through a tree management programme.

There were slight underspends at all of the halls, but these were due to factors such as lower water, electricity and gas usage due to relatively mild winter conditions.

## **Conclusion**

Increased income and lower expenditure resulted in an increase in the General Reserve from £106,513 to £186,151. The amendments to Ear Marked Reserves, agreed for the 2019/20 budget will be made in the new financial year.

The year end was completed on 12<sup>th</sup> April 2019 and the Internal Audit will take place on 29<sup>th</sup> April 2019 in readiness for completing and presenting the Annual Governance and Accountability Return to the May 2019 Annual Parish Council Meeting.

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<b>Finance &amp; Administration</b>					
<u>101 Administration</u>					
4007	Councillors Training	292	750	458	458
4008	Councillors Expenses	3,592	5,100	1,508	1,508
4021	Telephone/Fax/Internet	2,530	5,000	2,470	2,470
4022	Postage	948	2,000	1,052	1,052
4023	Stationery and Printing	1,514	2,000	486	486
4024	Subscriptions	3,172	3,100	-72	-72
4025	Insurance	8,937	12,205	3,268	3,268
4026	Publications/Magazines	17	50	33	33
4028	IT Costs	2,020	2,400	380	380
4029	Website Maintenance	144	160	16	16
4031	Other Advertising	0	200	200	200
4032	Publicity/Marketing	12	1,000	988	988
4033	Newsletter	669	1,200	531	531
4034	Maintenance - Electrical	115	0	-115	-115
4038	Office Equipment Maint.	606	1,500	894	894
4051	Bank Charges	89	200	111	111
4053	PWLB Loan Charges	13,188	13,700	512	512
4057	External Audit Fees	1,809	1,500	-309	-309
4058	Professional Services	4,027	3,000	-1,027	-1,027
4059	Internal Audit Fees	308	500	192	192
4100	Chairman's Allowance	301	400	99	99
4103	Parish Plan	300	0	-300	-300
4120	Roffey Hall Equipment	209	750	541	541
4122	Office Equipment	965	1,000	35	35
	Administration :- Expenditure	<b>45,766</b>	<b>57,715</b>	<b>11,949</b>	<b>0</b>
1008	Miscellaneous Income	35	0	35	0
1176	Precept	319,943	319,943	0	0
1196	Interest Received	386	150	236	0
	Administration :- Income	<b>320,364</b>	<b>320,093</b>	<b>271</b>	
	<b>Net Expenditure over Income</b>	<b>-274,599</b>	<b>-262,378</b>	<b>12,221</b>	
<u>103 Grants</u>					
4155	Other Grants and Donations	5,660	10,000	4,340	4,340
	Grants :- Expenditure	<b>5,660</b>	<b>10,000</b>	<b>4,340</b>	<b>0</b>
	<b>Net Expenditure over Income</b>	<b>5,660</b>	<b>10,000</b>	<b>4,340</b>	

Month No : 12

## Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>104</u> Burial					
4101 Burial Charges	6,730	6,500	-230		-230
Burial :- Expenditure	<u>6,730</u>	<u>6,500</u>	<u>-230</u>	<u>0</u>	<u>-230</u>
<b>Net Expenditure over Income</b>	<u>6,730</u>	<u>6,500</u>	<u>-230</u>		
Finance & Administration :- Expenditure	<u>58,156</u>	<u>74,215</u>	<u>16,059</u>	<u>0</u>	<u>16,059</u>
Income	<u>320,364</u>	<u>320,093</u>	<u>271</u>		
<b>Net Expenditure over Income</b>	<u>-262,208</u>	<u>-245,878</u>	<u>16,330</u>		
<b><u>Planning Environment &amp; Transpo</u></b>					
<u>201</u> Planning, Env & Transport					
4305 Planning Consultant Fees	737	2,250	1,513		1,513
Planning, Env & Transport :- Expenditure	<u>737</u>	<u>2,250</u>	<u>1,513</u>	<u>0</u>	<u>1,513</u>
<b>Net Expenditure over Income</b>	<u>737</u>	<u>2,250</u>	<u>1,513</u>		
Planning Environment & Transpo :- Expenditure	<u>737</u>	<u>2,250</u>	<u>1,513</u>	<u>0</u>	<u>1,513</u>
Income	<u>0</u>	<u>0</u>	<u>0</u>		
<b>Net Expenditure over Income</b>	<u>737</u>	<u>2,250</u>	<u>1,513</u>		
<b><u>Property</u></b>					
<u>301</u> Allotments					
4012 Water Rates	258	200	-58		-58
4102 Allotment Rent	263	300	38		38
4200 Grass cutting	1,068	750	-318		-318
4259 Allotment Maintenance	0	100	100		100
Allotments :- Expenditure	<u>1,589</u>	<u>1,350</u>	<u>-239</u>	<u>0</u>	<u>-239</u>
1050 Allotment Rents	539	765	-227		0
Allotments :- Income	<u>539</u>	<u>765</u>	<u>-227</u>		
<b>Net Expenditure over Income</b>	<u>1,051</u>	<u>585</u>	<u>-466</u>		
<u>302</u> Amenity, Recs & Open Sp					
4019 Window Cleaning	730	2,346	1,616		1,616
4036 Maintenance - General	84	0	-84		-84
4200 Grass cutting	10,465	19,417	8,952		8,952
4250 Bus Shelter Repairs	1,979	2,000	21		21

Month No : 12

## Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4251 Play Area & M Crts Maint	7,708	8,000	292		292
4252 Open Spaces	6,625	9,000	2,375		2,375
4253 Litter Warden/Clearance	0	650	650		650
4254 Community Services - Dog Bins	2,020	2,000	-20		-20
4255 Street Lighting - Maint/Supply	2,616	4,500	1,884		1,884
4258 Multicourts Maintenance	2,075	2,494	419		419
4260 Workshop	0	100	100		100
4302 Notice Board Maintenance	180	1,000	820		820
Amenity, Recs & Open Sp :- Expenditure	<b>34,481</b>	<b>51,507</b>	<b>17,026</b>	<b>0</b>	<b>17,026</b>
1008 Miscellaneous Income	150	0	150		0
1100 Grants Received	9,836	9,691	145		0
Amenity, Recs & Open Sp :- Income	<b>9,986</b>	<b>9,691</b>	<b>295</b>		
<b>Net Expenditure over Income</b>	<b>24,494</b>	<b>41,816</b>	<b>17,322</b>		
Property :- Expenditure	<b>36,070</b>	<b>52,857</b>	<b>16,787</b>	<b>0</b>	<b>16,787</b>
Income	<b>10,525</b>	<b>10,456</b>	<b>69</b>		
<b>Net Expenditure over Income</b>	<b>25,545</b>	<b>42,401</b>	<b>16,856</b>		

**Halls**

401	North Heath Hall				
4011	NNDR	6,240	6,234	-6	-6
4012	Water Rates	312	926	614	614
4014	Electricity	2,915	2,575	-340	-340
4015	Gas	2,417	2,000	-417	-417
4016	Cleaning Materials	1,167	1,300	133	133
4017	Refuse Bin Clearance	816	832	16	16
4018	Sanitary Waste	185	185	0	0
4019	Window Cleaning	480	370	-110	-110
4034	Maintenance - Electrical	1,209	2,000	791	791
4035	Maintenance - Elect Eqp Insp	875	1,360	485	485
4036	Maintenance - General	1,807	2,000	193	193
4037	Maintenance - Fire Alarm Syt	410	750	340	340
4039	Maint - Intruder Alarm	774	950	176	176
4041	Maintenance - Fire Extg Insp	22	150	128	128
4042	Maintenance - Gas Boiler etc	654	650	-4	-4
4044	Maintenance - Partition Wall	600	700	100	100
4061	Legionella Testing	345	360	15	15
4063	Maintenance - Plumbing	285	750	465	465
4065	Fire Prevention Sundries	0	75	75	75

Month No : 12

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4066	Keyholder Services	165	426	261		261
4500	Internal Redecorations	1,500	1,500	0		0
	North Heath Hall :- Expenditure	<b>23,180</b>	<b>26,093</b>	<b>2,913</b>	<b>0</b>	<b>2,913</b>
1000	Hall Lettings	64,471	61,400	3,071		0
	North Heath Hall :- Income	<b>64,471</b>	<b>61,400</b>	<b>3,071</b>		
	<b>Net Expenditure over Income</b>	<b>-41,291</b>	<b>-35,307</b>	<b>5,984</b>		
<u>402</u>	<u>Holbrook Recreation Centre</u>					
4011	NNDR	3,408	3,405	-3		-3
4012	Water Rates	1,935	1,500	-435		-435
4014	Electricity	3,359	3,090	-269		-269
4015	Gas	836	1,286	450		450
4016	Cleaning Materials	1,154	1,000	-154		-154
4017	Refuse Bin Clearance	816	832	16		16
4018	Sanitary Waste	176	185	9		9
4019	Window Cleaning	290	312	22		22
4034	Maintenance - Electrical	1,608	2,000	392		392
4035	Maintenance - Elect Eqp Insp	0	530	530		530
4036	Maintenance - General	2,601	2,000	-601		-601
4037	Maintenance - Fire Alarm Syt	410	556	146		146
4039	Maint - Intruder Alarm	774	935	161		161
4041	Maintenance - Fire Extg Insp	68	150	82		82
4042	Maintenance - Gas Boiler etc	573	500	-73		-73
4061	Legionella Testing	315	350	35		35
4063	Maintenance - Plumbing	618	750	132		132
4065	Fire Prevention Sundries	0	75	75		75
4066	Keyholder Services	220	426	206		206
4500	Internal Redecorations	2,003	2,000	-3		-3
	Holbrook Recreation Centre :- Expenditure	<b>21,164</b>	<b>21,882</b>	<b>718</b>	<b>0</b>	<b>718</b>
1000	Hall Lettings	36,425	28,840	7,585		0
1010	Multi Court Lettings	24,270	17,510	6,760		0
	Holbrook Recreation Centre :- Income	<b>60,694</b>	<b>46,350</b>	<b>14,344</b>		
	<b>Net Expenditure over Income</b>	<b>-39,531</b>	<b>-24,468</b>	<b>15,063</b>		
<u>403</u>	<u>Roffey Millennium Hall</u>					
4011	NNDR	6,480	6,473	-7		-7
4012	Water Rates	1,140	1,235	95		95
4014	Electricity	5,002	5,000	-2		-2

Month No : 12

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4015	Gas	4,896	6,000	1,104		1,104
4016	Cleaning Materials	1,736	1,390	-346		-346
4017	Refuse Bin Clearance	1,622	1,621	-1		-1
4018	Sanitary Waste	535	185	-350		-350
4019	Window Cleaning	805	700	-105		-105
4020	Refreshment Sale Cost/Sundries	598	500	-98		-98
4034	Maintenance - Electrical	1,597	2,000	403		403
4035	Maintenance - Elect Eqp Insp	0	750	750		750
4036	Maintenance - General	2,550	3,000	450		450
4037	Maintenance - Fire Alarm Syt	410	515	105		105
4039	Maint - Intruder Alarm	1,014	1,500	486		486
4040	Maintenance - Elevator	514	750	236		236
4041	Maintenance - Fire Extg Insp	120	150	30		30
4042	Maintenance - Gas Boiler etc	990	1,000	10		10
4044	Maintenance - Partition Wall	250	500	250		250
4061	Legionella Testing	355	400	45		45
4062	Air Conditionaig Maintenance	270	309	39		39
4063	Maintenance - Plumbing	1,323	1,500	177		177
4064	Lightning Conductor Works	675	227	-448		-448
4065	Fire Prevention Sundries	0	100	100		100
4066	Keyholder Services	165	426	261		261
4500	Internal Redecorations	1,500	1,500	0		0
	Roffey Millennium Hall :- Expenditure	<b>34,546</b>	<b>37,731</b>	<b>3,186</b>	<b>0</b>	<b>3,186</b>
1000	Hall Lettings	81,171	72,100	9,071		0
1004	Equipment Sale/Sundry Income	1,555	600	955		0
1006	Refreshment Sale Income	1,702	2,000	-298		0
1008	Miscellaneous Income	713	0	713		0
	Roffey Millennium Hall :- Income	<b>85,141</b>	<b>74,700</b>	<b>10,441</b>		
	<b>Net Expenditure over Income</b>	<b>-50,595</b>	<b>-36,969</b>	<b>13,626</b>		
	Halls :- Expenditure	<b>78,889</b>	<b>85,706</b>	<b>6,817</b>	<b>0</b>	<b>6,817</b>
	Income	<b>210,306</b>	<b>182,450</b>	<b>27,856</b>		
	<b>Net Expenditure over Income</b>	<b>-131,417</b>	<b>-96,744</b>	<b>34,673</b>		

**Personnel**

106	Personnel				
4001	Salaries/NI/Pensions	280,309	280,533	224	224
4002	Childcare Vouchers	1,778	0	-1,778	-1,778
4003	Payroll Admin Charge	950	360	-590	-590



Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4009 Staff Expenses/Mileage	3,758	2,750	-1,008		-1,008
4010 Staff Training	723	1,500	777		777
4030 Recruitment Advertising	15	250	236		236
4067 Protective Clothing	173	400	227		227
Personnel :- Expenditure	<b>287,705</b>	<b>285,793</b>	<b>-1,912</b>	<b>0</b>	<b>-1,912</b>

**Net Expenditure over Income**

<b>287,705</b>	<b>285,793</b>	<b>-1,912</b>
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Personnel :- Expenditure

<b>287,705</b>	<b>285,793</b>	<b>-1,912</b>	<b>0</b>	<b>-1,912</b>
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Income

<b>0</b>	<b>0</b>	<b>0</b>
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**Net Expenditure over Income**

<b>287,705</b>	<b>285,793</b>	<b>-1,912</b>
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**Earmarked Reserves**

901 Earmarked Reserves

4900 Repairs & Renewals Reserve	10,436	0	-10,436		-10,436
Earmarked Reserves :- Expenditure	<b>10,436</b>	<b>0</b>	<b>-10,436</b>	<b>0</b>	<b>-10,436</b>

**Net Expenditure over Income**

<b>10,436</b>	<b>0</b>	<b>-10,436</b>
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Earmarked Reserves :- Expenditure

<b>10,436</b>	<b>0</b>	<b>-10,436</b>	<b>0</b>	<b>-10,436</b>
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Income

<b>0</b>	<b>0</b>	<b>0</b>
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**Net Expenditure over Income**

<b>10,436</b>	<b>0</b>	<b>-10,436</b>
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At : 11:55

## Balance Sheet as at - 31st March 2019

31st March 2018

31st March 2019

31st March 2018		31st March 2019	
<b>Current Assets</b>			
21,554	Debtors	24,107	
1,095	Vat Refunds	679	
3,018	Prepayments	0	
161,487	Lloyds Bank Accounts	236,955	
85,000	Co-op Community Directplus A/c	85,000	
84,038	Nationwide	84,532	
150	Petty Cash	150	
<b>356,341</b>		<b>431,423</b>	
<b>356,341</b>	<b>Total Assets</b>		<b>431,423</b>
<b>Current Liabilities</b>			
30,095	Creditors	37,082	
3,286	Accruals	2,070	
0	Receipts in Advance	110	
<b>33,381</b>		<b>39,261</b>	
<b>322,960</b>	<b>Total Assets Less Current Liabilities</b>		<b>392,161</b>
<b>Represented By</b>			
106,513	General Reserve		186,151
7,955	Earmarked Reserves - VAT Con		7,955
139,886	Earmarked Reserves - R&R Fund		129,450
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
<b>322,960</b>			<b>392,161</b>

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 : \_\_\_\_\_

## Income and Expenditure Account for Year Ended 31st March 2019

31st March 2018		31st March 2019
	<b>Income Summary</b>	
293,551	Precept	319,943
520	Interest Received	386 ✓
<u>294,071</u>	Sub Total	<u>320,329</u>
	<b>Operating Income</b>	
1,762	Administration	35 ✓
1,015	Allotments	539 ✓
9,691	Amenity, Recs & Open Sp	9,986 * (9836 + 150)
62,013	North Heath Hall	64,471 ✓
57,416	Holbrook Recreation Centre	60,694 ✓
74,222	Roffey Millennium Hall	85,141 ✓
<u>500,189</u>	Total Income	<u>541,195</u>
	<b>Running Costs</b>	
52,327	Administration	45,766
0	Section 137	0
8,800	Grants	5,660
9,183	Burial	6,730
275,643	Personnel	287,705
2,000	Planning, Env & Transport	737
1,009	Allotments	1,589
42,712	Amenity, Recs & Open Sp	34,481
23,303	North Heath Hall	23,180
20,777	Holbrook Recreation Centre	21,164
33,200	Roffey Millennium Hall	34,546
5,359	Earmarked Reserves	10,436
<u>474,312</u>	Total Expenditure	<u>471,993</u>
	<b>General Fund Analysis</b>	
85,277	Opening Balance	106,513
500,189	Plus : Income for Year	541,195
<u>585,466</u>		<u>647,708</u>
474,312	Less : Expenditure for Year	471,993
<u>111,154</u>		<u>175,715</u>
4,641	Transfers TO / FROM Reserves	-10,436
<u>106,513</u>	Closing Balance	<u>186,151</u>

NORTH HORSHAM PARISH COUNCIL  
RESERVE BALANCES - 31st March 2019

		RESERVES		EXPENDITURE	INCOME	BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	EXPENDITURE	INCOME	BALANCE	NOTE	
		BALANCE	TRANSFER	BALANCE	ACTUAL			ACTUAL	BALANCE		TRANSFER	ACTUAL			ACTUAL
		31.3.2016	31.3.2016	1.4.2016	01.04.2017	31.03.2017	31.03.2017	01.04.2017	31.03.2018	31.03.2018	31.03.18	31.03.19	31.03.19	31.03.19	
310/0	GENERAL RESERVES	101744	-24100	77644	470391	478024	85277	-10000	468953	500189	106513	461557	541195	186151	
	<b>EARMARKED RESERVES</b>														
320/0	REVENUE - VAT Contingency	7955	0	7955	0	0	7955		0	0	7955			7955	
321/0	REPAIRS & RENEWALS	140666	20100	160766	23736	0	137030	8000	5144	0	139886	10436		129450	
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	471993	541195	392162	

- 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

## List of Payments made between 01/03/2019 and 31/03/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/03/2019	Horsham Publications Ltd	010319-1	68.10		Horsham Pages
01/03/2019	Horsham District Council	010319-2	168.30		Dog Bins Mar-19
04/03/2019	Lloyds Credit Card	040319-5	8.98		Lloyds Credit Card
04/03/2019	Bryant Fixings Ltd.,	040319-1	8.75		Sundries
04/03/2019	Essential Hygiene & Catering S	040319-2	202.00		Cleaning Materials
04/03/2019	Kiddivouchers	040319-4	256.11		Childcare Vouchers
04/03/2019	NETCOM	040319-6	175.08		IT Support
04/03/2019	Orion Lightning Protection Ltd	040319-7	546.00		Repair work lighting conductor
04/03/2019	N. Simmonds,	040319-8	165.00		Emergency light test
04/03/2019	T C Maintenance	040319-9	563.00		Maintenance
04/03/2019	Johnson Logistics	04032019-3	50.00		Maintenance
05/03/2019	British Gas Business	050319-1	420.58		Elect - 14.01.19 to 13.02.19
06/03/2019	Public Works Loan Board	060319-1	6,532.45		PWLB
07/03/2019	Llyods Credit Card	070319-4	28.68		Llyods Credit Card
07/03/2019	Assurity Consulting Ltd	070319-1	420.00		Workplace Env Assessment
07/03/2019	Horsham District Council	070319-2	780.00		Car Park Tickets
07/03/2019	D. Lees	070319-3	37.35		Expenses
07/03/2019	Strutt Tree Care	070319-5	300.00		Tree Work
07/03/2019	West Sussex County Council	070319-6	498.17		Prof. Services
11/03/2019	SOS Systems	110319-1	70.43		Printing
13/03/2019	Adrian Mobile Locksmith Ltd	130319-1	66.00		Door Repairs
13/03/2019	CAME & CO	130319-2	370.00		Engineering Contract
13/03/2019	G Collier	130319-3	1,536.00		Tree Work Earles Meadow
13/03/2019	Essential Hygiene & Catering S	130319-4	850.26		Sundries
13/03/2019	UKHost4U	130319-5	71.99		Web Hosting
13/03/2019	N. Simmonds,	130319-6	140.00		Electricxal Repairs
13/03/2019	Streetlights	130319-7	179.10		Lighting Repairs
14/03/2019	SSALC Ltd	140319-1	120.00		Training Resources
14/03/2019	T C Maintenance	140319-2	964.00		Repairs
14/03/2019	SSALC Ltd	140319-1A	24.00		Training Resources
15/03/2019	Southern Counties Tea & Coffee	150319-1	81.60		Refreshments
15/03/2019	T C Maintenance	150319-2	482.00		Repairs
15/03/2019	Viking Direct	150319-3	270.66		Stationery
18/03/2019	British Gas Business	180319-1	115.03		Gas - 03.02.19 to 25.02.19
20/03/2019	Lloyds Business Bank	200319-2	10.00		Amazon - Bins
20/03/2019	Assurity Consulting Ltd	200319-1	396.00		Legionella Test
20/03/2019	N. Simmonds,	200319-3	920.00		Electrical Test
20/03/2019	West Sussex County Council	200319-4	275.00		Rent
21/03/2019	British Gas Business	210319-1	2,372.95		Gas - 01.12.18 to 28.02.19
21/03/2019	Scottish Water Business Stream	210319-1	938.21		Water - 07.11.17 to 01.01.2019
22/03/2019	EDF Energy Ltd	220319-1	85.92		Elect - Street Lights
22/03/2019	British Gas Business	220319-2	268.71		Elect - 01.02.19 to 28.02.19
22/03/2019	British Gas Business	220319-3	317.80		Elect - 03.02.19 to 28.02.19
22/03/2019	British Gas Business	220319-4	493.44		Electricity - 1.12.19 to 28.2.19
26/03/2019	Lloyds Business	260319-6	426.00		Projector
26/03/2019	Lloyds Business	260319-6A	29.99		PPE
26/03/2019	BT Payment Services Ltd	260319-1	806.41		Telephone charges

At : 09:40

## LLoyds Bank Accounts

## List of Payments made between 01/03/2019 and 31/03/2019

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<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
26/03/2019	Eazzee.co.uk	260319-2	177.84		P.P.E
26/03/2019	Essential Hygiene & Catering S	260319-3	39.22		Tea Towels
26/03/2019	Extinguere Ltd	260319-4	90.45		Fire Extinguisher
26/03/2019	Incor Group Management Ltd	260319-5	426.00		Window Cleaning
26/03/2019	Viking Direct	260319-7	447.64		Office Equipment
26/03/2019	Lloyds Business - Credit Card	426	-426.00		Lloyds Business - Credit Card
26/03/2019	Lloyds Business - Credit Card	260319-6B	349.00		Projector
29/03/2019	Scottish Water Business Stream	290319-1	110.54		Water Allotment
31/03/2019	Paramount Plants & Gardens Ltd	9024	125.40		Plants
<b>Total Payments</b>			<u>25,250.14</u>		

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At : 10:08

## Lloyds Bank Accounts

Annex 3

## List of Payments made between 01/04/2019 and 30/04/2019

Date Paid	Payee Name	Cheque Ref	Amount Paid	Authorized Ref	Transaction Detail
01/04/2019	Abacus Lighting Ltd	010419-1	5,962.80		Safety Surface
01/04/2019	T C Maintenance	010419-10	714.87		General Maintenance
01/04/2019	Bryant Fixings Ltd.,	010419-2	24.73		Door Repairs
01/04/2019	Grigg & Co	010419-3	414.00		Replacement Laps
01/04/2019	Kave Theatre Services	010419-4	148.50		Maintenance
01/04/2019	R McCartney,	010419-6	68.40		Travel Exp
01/04/2019	St John Ambulance	010419-7	522.00		Training
01/04/2019	Servcom Services UK Ltd.,	010419-8	561.30		Boiler Repairs
01/04/2019	N. Simmonds,	010419-9	175.00		Electrical Repairs
01/04/2019	Lloyds Business Card	010419-5	65.76		Replacement Drain cover
01/04/2019	Horsham Publications Ltd	010419-1	68.10		Newsletter
01/04/2019	Horsham District Council	010419-2	168.30		Dog Bins
01/04/2019	Horsham District Council	010419-3	1,647.60		Rates
02/04/2019	Action in Rural Sussex	020419-1	144.00		Subscriptions
02/04/2019	Fidelis Security Ltd	020419-2	842.40		Security
02/04/2019	N. Simmonds,	020419-3	165.00		Maintenance
02/04/2019	SSALC Ltd	020419-4	2,863.93		Subscriptions
02/04/2019	Mr Bill Bilner	020419-5	63.45		Expense Travel
02/04/2019	City Electrical Factors Ltd	020419-6	37.01		Electrical Supplies
02/04/2019	H Griffiths	020419-7	34.65		Travel Expenses
02/04/2019	D. Lees	020419-8	38.70		Travel Expenses
02/04/2019	M Stoner,	020419-9	63.00		Travel Expense
02/04/2019	British Gas Business	020419-bgt	353.84		Elect - 14.02.19 to 13.03.19
02/04/2019	SOS Systems	080419-sos	76.63		Printing
08/04/2019	Pitney Bowes Finance Ltd.	080419-1	205.00		Postages
08/04/2019	SSP Specialised Sports Product	080419-3	498.00		Synthetic Grass MUGA
08/04/2019	Streetlights	080419-4	257.40		Street Lighting
08/04/2019	Riccardo's Travel	9023	100.00		Bluebell Railway Trip-Friendsh
08/04/2019	Bluebell Railway plc	9024	202.50		Bluebell Railway -deposit F.C
09/04/2019	Kiddivouchers	090419-1	256.11		Child Care Vouchers Apr 19
09/04/2019	Viking Direct	090419-3	110.59		Stationery
09/04/2019	NETCOM	090419-2	181.56		IT Support
12/04/2019	British Gas Business	120419-BGT	261.81		Gas - 01.03.19 to 22.03.19
12/04/2019	British Gas Business	120419-bgt	125.37		Gas - 26.02.19 to 22.03.19
12/04/2019	Do It All Paul	120419-1	926.35		Maintenance
12/04/2019	Lloyds Business Card	120419+1	60.97		Misc. Expenses
12/04/2019	Streetlights	120419-8	6,240.00		Street Lighting LED Upgrade
15/04/2019	West Sussex County Council	150419-1	23,869.77		March 2019 Salaries
16/04/2019	Lloyds Business Card	080419-2A	5.99		Light Bulbs
16/04/2019	Lloyds Business Card	080419-2B	18.00		Parking Disc
16/04/2019	Lloyds Business Card	080419-2C	42.01		Window Frosting
16/04/2019	Lloyds Business Card	080419-2D	69.20		URN
16/04/2019	Lloyds Business Card	080419-2E	24.99		Mobile Phone
18/04/2019	Lloyds Business Card	180419-3	462.99		Misc Exp
18/04/2019	Kave Theatre Services	180419-1	450.93		Speaker Repairs
18/04/2019	Horsham Association of Local C	180419-2	15.00		Subscription
18/04/2019	Pitney Bowes Finance Ltd.	180419-4	10.56		Postage

At : 10:08

## LLoyds Bank Accounts

## List of Payments made between 01/04/2019 and 30/04/2019

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<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
18/04/2019	RBS Software Solutions	180419-5	677.16		Year End Closedown
18/04/2019	Servcom Services UK Ltd.,	180419-6	447.60		Boiler Maintenance
18/04/2019	N. Simmonds,	180419-7	225.00		Electrical Work
18/04/2019	Trafalgar Cleaning Equipment L	180419-8	327.42		Vacume Repairs
18/04/2019	Petty Cash	CB Transfe	130.32		Transfer Cash Book 2
23/04/2019	EDF Energy Ltd	230419-1	87.24		Elec- Street Lighting - Mar19
24/04/2019	British Gas Business	240419-1	331.60		Elec - 01.03.19 to 31.03.19
24/04/2019	British Gas Business	240419-2	546.94		Elec - 01.03.19 to 31.03.19
<b>Total Payments</b>			<b>52,392.35</b>		

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## MULBERRY & CO

Chartered Certified Accountants  
Registered Auditors  
& Chartered Tax Advisors

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w www.mulberryandco.co.uk

Our Ref: MARK/NOR002

Mrs P Whitehead  
North Horsham Parish Council  
Roffey Millennium Hall  
Crawley Road  
Horsham  
West Sussex  
RH12 4DT

30<sup>th</sup> April 2019

Dear Pauline

**Re: North Horsham Parish Council**  
**Internal Audit Year Ended 31<sup>st</sup> March 2019**

Following completion of our final internal audit on 29 April 2019 we enclose our report for your kind attention and presentation to the Council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire financial year. Recommendations for future action are shown in the table at Appendix A.

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

### **Interim Audit – Summary Findings**

At the interim visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations & Standing orders
- Review of the Risk Assessments
- Review of the Budgeting process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of Bank Reconciliations
- Compliance with Regulations
- Salaries and Wages

### **Final Audit – Summary findings**

We completed the following work at the final audit.

- Review of annual accounts & annual return
- Review of bank reconciliation
- Testing of income and expenditure, second half of financial year

- Review of fixed asset register
- Review of information for external auditor.

I have set out the results of my testing against each of the control objectives set out in the internal audit section of the annual return below.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are entirely fit for purpose and indeed are a model of good practice. I would like to thank you for your assistance with the audit.

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2019. Accordingly, I have signed off the AGAR.

### **A. BOOKS OF ACCOUNT (INTERIM AUDIT)**

The Council continues to use RBS, an industry specific accounting package. The RBS system is used daily to report and record the financial transactions of the Council and a review of the cashbook shows that all data fields are being entered, the hard copy reports are easy to read and logically filed. I reviewed the cashbook and confirmed that it was up to date. My audit testing showed that supporting documentation could be readily located from records recorded on RBS. I make no recommendation to change in this system.

I tested opening balances as at 1.4.18 and confirmed they could be agreed back to the audited accounts for 2017-18.

I confirmed that the Council's last VAT return was for the quarter ended 30<sup>th</sup> September 2018, the council's returns are up to date. VAT balances on the return were supported by transaction listings from RBS.

I am of the opinion that the council is keeping appropriate books of account.

### **Final Audit**

I agreed the statement of accounts back to annual return reports produced by the Council's accounting system, RBS. I therefore conclude that all figures on the annual return have been correctly derived from the Council's accounting system. Arithmetic has been checked and the accounts cast.

I checked comparative figures for the previous financial year disclosed on this year's annual return back to last year's signed accounts, and can confirm that opening reserves balances, and comparative figures are accurately recorded in this year's annual return.

I also confirmed that VAT is up to date, with the return completed and submitted to HMRC for the period to 31.3.19, and that figures in the return could be agreed to RBS.

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

### **B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

*Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.*

I checked that the audited 2018:annual return has been reported to Full Council and an appropriate minute recorded. The annual return and conclusion of audit notice is properly published on the Council website. I confirmed the interim internal audit report had been discussed at the meeting of the Finance Committee in

December, and an action plan was agreed. I have confirmed all recommendations have been actioned, and Council responses are set out at Appendix A below.

*Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that Councillors have all signed "Acceptance of Office" forms and register of members' interests, in line with regulations.

*Confirm that the Council is compliant with the relevant transparency code.*

The Council is required by law to follow the 2015 Transparency Code, a review of the web site shows that the code is being followed, and that significant improvements have been made to the Council website to demonstrate compliance with the Transparency Code since my 2018:audit. All relevant information is displayed, and I confirmed by testing that transactional information is up to date.

*Confirm that the Council is compliant with the GDPR.*

As council is aware of GDPR and follows regulations,

*Confirm that the Council meets regularly throughout the year*

The council has the following committees:

- Full Council; meets circa bi monthly
- Planning, Environment & Transport; meets monthly
- Property; meets bi monthly
- Finance & Administration; meets quarterly
- Personnel; meets quarterly

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks each committee has spending powers.

*Check that agendas for meetings are published giving 3 clear days' notice.*

The clerk was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas.

*Check the draft minutes of the last meeting(s) are on the council's website*

Minutes are uploaded to the council website.

*Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.*

The standing orders are based on the NALC model.

*Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.*

I confirmed that the Financial Regulations were approved at the May 2018 Parish Meeting. I understand that the clerk is working on a further update to the Financial Regulations, and I provided advice regarding appropriate thresholds for delegated powers to authorise expenditure. I confirmed by sample testing that completed declaration of office forms are in place for councillors.

*Check that the council's Financial Regulations are being routinely followed.*

Financial regulation 5 & 6 deal with authorisation and making of payments. The payments list and the minutes show beyond doubt what is being approved. I tested a random sample of payments from the first six months of the 2018-19 financial year, and for all transactions tested I was able to confirm the following:

- Entry on the ledger could be agreed back to invoice
- VAT accounting correct
- Evidence that the invoice had been checked by 2 councillors and this check evidenced by signature
- The payment was traced to a payment list approved at a meeting of the Council.

The council makes payments electronically through the Lloyds current account. The payment system has a natural segregation of duties insofar as the same user cannot both create and authorise the same transaction. The payments are entered into the bank system by the Clerk, and a bank payment schedule is then signed off by 2 Councillors. Payment approval is then actioned by the deputy clerk. This system provides proper segregation of duties, and councillor scrutiny of payments.

I was able to view bank signatory listings for the Co-op and Nationwide bank accounts. These are up to date. I recommend that the Clerk obtains a bank signatory listing from Lloyds bank and reviews to ensure these signatories are also up to date.

The Council has a robust process for authorising expenditure in place and my testing confirmed financial regulations are being followed.

*Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £7.86 per elector.*

Expenditure is properly shown and within thresholds.

*Confirm that checks of the accounts are made by a councillor.*

The system noted above details internal review takes place and councillor, committee and council level. I am under no doubt that council properly approves expenditure.

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system.

#### **Final Audit**

Non pay expenditure in box 6 to the accounts is £172, 961 (£187,279 2017-18)

I carried out sample testing of further expenditure items from the second half of the financial year. Again, for all transactions tested I was able to confirm the following:

- Entry on the ledger could be agreed back to invoice
- VAT accounting correct
- Evidence that the invoice had been checked by 2 councillors and this check evidenced by signature
- The payment was traced to a payment list approved at a meeting of the Council.

The Council is compliant with the Transparency Code. I confirmed this by sample testing expenditure information, which was up to date at 31.3.19.

I have identified no errors in my testing of expenditure recorded in box 6 to the accounts

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

#### **C. RISK MANAGEMENT & INSURANCE (INTERIM & FINAL AUDIT)**

##### **Interim Audit**

I have confirmed that the Council has a valid insurance certificate, with the policy with Axa Insurance in date until 31 May 2018. I reviewed the policy, and asset cover appears adequate for a Council of this size, at more than £5.5m. Money cover is a little low at £250K. I suggest this is increased to cover the highest level of cash held by the Council at any one time (generally after receipt of precept).

I recommend that the Finance Committee are informed annually of the value of assets insured. This is due to the high value of assets owned by the Council, such a process provides assurance to councillors that insurance cover is adequate.

The Council has a well-developed risk management process, which covers both a financial risk assessment, and building risk assessments, which are managed on an on-going basis. These are all brought together each May, and a detailed minute records Full Council's review of risk assessments. I confirmed that this review occurred at the May 2018 Full Council meeting, this is sufficient to meet the Council's obligations in the Annual Governance Statement.

#### **Final Audit**

All controls were covered at interim audit. I confirmed with the Clerk that the 2019-20 risk assessment is currently being prepared.

I am satisfied that this control objective has been met.

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.", has been met

#### **D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)**

##### **Interim Audit**

In accordance with financial regulation 3, I confirmed that the 2018-19 budget and precept setting process was well underway at the time of our interim audit, with initial budget meetings complete. The 2018-19 budget and precept will be approved by the end of January 2019, so all precepting authority deadlines will be met.

The Council was able to demonstrate that budget monitoring reporting to members is comprehensive, and is appropriately minuted. Budget reports are produced for members every 2 months. At 30 September, total non-precept income was £101,753 (Annual budget £183,365). Expenditure £228,431 (Annual budget £500,821). Income and expenditure is broadly in line with budget. I note a small surplus is planned for 2018-19.

I note that the Council has a target to increase the general reserve to £150K, in line with the recommendation I raised last year, and that this will be considered as part of budget setting for 2019-20. I recommend that the Council continues to monitor the level of the general reserve and the repairs and renewal reserves to ensure that there is adequate funding to cover future buildings expenditure and any unforeseen changes to the Council's financial position.

I note that the Council has a Treasury management policy in place, as required by regulation. This is published on the Council's website.

##### **Final Audit**

I confirmed that the 2019-20 budget was approved at the Full Council meeting of January 2019. Budget and precept was recorded in an appropriate minute. The budget is published on the Council website.

Reserves at year end set out in box 7 to the account were £392,161 (2018: £322,960). Of this £186K is held in general reserves, which is 55% of precept. This is appropriate for a council of this size and type. The remainder is held in a number of earmarked reserves, which include reserves for building repairs / elections. The Council is currently reviewing reserves to ensure balances are appropriate for the Council's needs. This includes a review of capital reserves, to ensure these are adequate to cover asset lives.

I am satisfied that the levels of reserves held by the Council are appropriate for a council of this size and are well managed. I am also content that this control objective has been met.

I am of the opinion that the control objective of “The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.”, has been met.

## **E. INCOME (INTERIM & FINAL AUDIT)**

### **Interim Audit**

Financial regulations state fees must be reviewed annually. I confirmed that fees and charges were approved at the meeting of the Finance Committee in February 2018. I recommend that financial regulations are amended to ensure this delegation to Finance Committee is made explicit.

I test a random sample of facility hires from the Council’s booking system. For all transactions tested, I was able to confirm that the supplier was invoiced at the approved hire rate, and that VAT was charged correctly.

Debt collection also appears effective. At the time of my audit, debtors stood at £26K. However, only £2K of this was more than 28 days old, and the older debts appeared collectable ( Government Departments or local groups not in significant arrears)

Income collection processes as tested are satisfactory.

### **Final Audit**

Precept per box 2 to the accounts is £319,943 (2018: £293,551).

I have confirmed precept income to third party notification on the district council website.

Other income per box 3 to the accounts is £221,252 (2018: £206,638).

I tested a small sample of other income from the second half of the financial year. I was able to confirm for all transactions tested that

- Income booked to the general ledger could be agreed to invoice
- Invoices had been correctly raised using the integrated RBS booking system, and correct rates had been charged as approved by Council.

Debtors at year end were £24K. I reviewed the debtor schedule and confirmed that the majority of this related to March 2019 invoicing. One debtor is being pursued through the courts for non-payment. I am satisfied that the council is collecting income owed to it. I have identified no errors in my testing of income recorded in box 2 and 3 to the accounts

I am of the opinion that the control objective of “Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.”, has been met.

## **F. PETTY CASH (INTERIM AUDIT)**

I confirmed with the Clerk that the petty cash is reconciled to expenditure vouchers on a regular basis. It is used for office incidentals.

I am of the opinion the control objective of “Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.”, has been met.

## **G. PAYROLL (INTERIM & FINAL AUDIT)**

Staff costs per box 4 of the annual return £285,845 (2018: £273,353)

Payroll is processed using Sage 50 payroll and is processed in house by the RFO. Payroll is then reviewed by the Clerk and signed off by two councillors prior to payment to staff. I tested sample of payroll transactions selected from October 2018 payroll and in all cases I was able to confirm that:

- Rate of pay was correct
- Pay per general ledger could be agreed back to pay slip
- Payslip had been subject to signed authorisation by the Clerk, who is not involved in payroll calculations, and 2 Councillors
- Payment agreed to payslip, once deductions applied
- Basic rate of pay could be agreed to a pay award letter issued to the relevant staff member, signed off by a councillor.

I have identified no errors in my testing of payroll

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.", has been met.

#### **H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)**

Fixed assets per box 9 to the accounts are £1,372,852 (2018: £1,363,624).

I have been able to confirm the balance in the accounts to the Council's asset register. I agreed additions to a schedule of new assets added to the asset register there is also evidence of obsolete assets being disposed of.

I tested that one building, North Heath Hall is correctly included in the asset register at a proxy value of £1. I have identified no errors in my testing of fixed assets recorded in box 9 to the accounts

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

#### **I. BANK & CASH (INTERIM & FINAL AUDIT)**

##### **Interim Audit**

I have tested that the bank accounts are being reconciled promptly at the end of each month. I also re-performed the September bank reconciliation. I found no error in the reconciliation. I was able to confirm that Councillors review all bank reconciliations and that this is evidenced on both the reconciliation and the bank statement. I have one minor recommendation. The meeting minutes recording councillor review of the bank reconciliation should state the cashbook value of the reconciliation.

Bank reconciliations appear to function satisfactorily.

##### **Final Audit**

Borrowings – box 10 to the accounts £62,500 ( £72,115 2017-18)

I have confirmed year end borrowings to third party PWLB balances year statement form PWLB.

Cash and bank – box 8 to the accounts £406,637 (2018: £330,675) I have re-performed the year end bank reconciliation and I was able to agree the bank reconciliation back to bank statements and the RBS cashbook. The reconciliation had not been reviewed by Councillors at the time of my audit, but was due to presented at the next meeting. I have 2 minor recommendations.

Yours sincerely





- Bank statements used for the year end bank reconciliation were dated 29.3.19. 31 March statements should be obtained prior to submission of the accounts for audit.
- The Council should use the RBS bank reconciliation report for bank reconciliations going forward.

Boxes 10 and 8 to the accounts are fairly stated.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out.", has been met.

**J. YEAR END ACCOUNTS (FINAL AUDIT)**

I confirmed that the Council has completed a reconciliation between box 7 and 8 of the accounts and that this is supported by schedules of debtors and creditors. A year on year variance report has been completed as required by the external auditors. I confirmed the Council has prepared information requested by external audit.

The Council has completed accounts on the accruals basis, correct for this larger parish council.

I am of the opinion the AGAR will be ready for submission to the external auditor within statutory time scales and that the control objective of "Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.", has been met.

**K. TRUSTEESHIP (INTERIM AUDIT)**

No trusts.

**L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)**

This new internal control objective is not active for 2018-19 financial year. However, I confirmed with the RFO that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection step	2018-19 Proposed Dates
Accounts approved at full council	14 May
Date Inspection Notice Issued and how published	20 May
Inspection period begins	3 June
Inspection period ends	12 July
Correct length	Yes
Common period included?	Yes

I am satisfied the requirements of this control objective were met for 2017-18, and assertion 4 on the annual governance statement can therefore be signed off by the Council. Plans are also in place to allow for inspection periods to be published and set correctly for 2018-19 accounts – the Council is planning to follow dates suggested by external audit.

Should you have any queries please do not hesitate to contact me, attention.

Kind regards

Points Forward – Action Plan - Interim Audit

Matter Arising	Recommendation	Council Response
Check Lloyds Bank account signatories up to date	I recommend that the Clerk obtains a bank signatory listing from Lloyds bank and reviews to ensure these signatories are also up to date.	The mandate has been obtained from the bank. Bank signatories have been agreed to schedules of officers approved in minutes
Money cover is a little low at £250K.	I suggest this is increased to cover the highest level of cash held by the Council at any one time (generally after receipt of precept).	Clerk has confirmed cover with the insurers – coverage is up to £500K, and this has been reported to members.
I recommend that the Finance Committee are informed annually of the value of assets insured.	This is due to the high value of assets owned by the Council, such a process provides assurance to councillors that asset cover is adequate.	This was done in Decemebtr Fiance Committee
I note that the Council has a target to increase the general reserve to £150K, in line with the recommendation I raised last year, and that this will be considered as part of budget setting for 2019-20.	I recommend that the Council continues to monitor the level of the general reserve and the repairs and renewal reserves to ensure that there is adequate funding to cover future buildings expenditure and any unforeseen changes to the Council's financial position.	Completed as part of precept process for 2019-20
I was able to confirm that Councillors review all bank reconciliations and that this is evidenced on both the reconciliation and the bank statement.	I have one minor recommendation. The meeting minutes recording councillor review of the bank reconciliation should state the cashbook value of the reconciliation	Minutes have been amended, this is the standard wording going forward.

Points Forward – Action Plan - Interim Audit

Matter Arising	Recommendation	Council Response
Bank statements used for the year end bank reconciliation were dated 29.3.19.	31 March statements should be obtained prior to submission of the accounts for audit	Noted 16.5.19 and agreed.
RBS bank reconciliation report would improve bank reconciliations	The Council should use the RBS bank reconciliation report for bank reconciliations going forward.	Noted 16.5.19 and agreed.

**NORTH HORSHAM PARISH COUNCIL**

**Review of the Effectiveness of the Internal Audit 2018/19**

<b>EXPECTED STANDARD</b>	<b>EVIDENCE OF ACHIEVEMENT</b>	<b>HAS THIS STANDARD BEEN MET?</b>
1. Scope of internal audit.	The scope of the audit work is set out in a letter dated 03.09.2018 (Agreed by the Finance and Administration Committee in October 2018) and includes consideration of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law or regulations), although the final responsibility of safeguarding the assets of the Council lies with the Council.	YES
2. Independence	The Internal Auditor completes a professional Independence and Competence Questionnaire with the Clerk.	YES
3. Competence	Mulberry and Co. Ltd. is a specialist in the sector. Mr Mulberry is the financial advisor for the Surrey and Sussex Association of Local Councils (SSALC) and is highly regarded in the sector. In 2018/19 Mr Platten undertook the internal audit and reported back to Mr Mulberry. The Internal Audit Report is presented to the Parish Council for discussion. There is no evidence that the internal audit work hasn't been carried out professionally and thoroughly.	YES
4. Relationship with clerk and the authority	Responsibilities of the Council are set out in the engagement letter dated 03.09.18. The Internal Auditor involves the Clerk/RFO in all of the tests that are carried out and discusses all aspects of the report, this is evidenced in the report. The Clerk is able to contact the Internal Auditor to gain advice or guidance.	YES

5. Audit planning and reporting	There is a specific audit plan as part of the 2018/19 Internal Audit Report . Any concerns are given in a report which are then presented to the Parish Council for action. The internal audit covers risk assessment.	YES
6. Internal audit work	The Internal Auditor visits twice a year and can be contacted in between times if required. A review of the visits is included in the Internal Audit Report. The tests that are undertaken are random, appropriate and documented in the Internal Audit.	YES
7. Understanding the organisation, needs and objectives	The Internal Audit Report is aware of the Council structure and through discussion with the Clerk is aware of the activities that are current.	YES
8. Being seen as a catalyst for change and forward looking	The Internal Auditor makes the Clerk/RFO aware of new legislation and current issues.	YES
9. Be challenging	The internal audit focuses on different areas every year. These are not known in advance. Where issues exist the Internal Auditor offers guidance and looks to see improvement.	YES
10. Ensure the right resources are available.	Funding is set aside in the Finance and Administration budget for the internal audit and members of staff are available when the internal audit takes place. The level of resources is discussed during the internal audit.	YES

Review undertaken for the Annual Parish Council Meeting 16<sup>th</sup> May 2019.

# Annual Governance and Accountability Return 2018/19 Part 3

## To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **annual internal audit report** is completed by the authority's internal auditor.
  - **Sections 1 and 2** are to be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2019**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both):
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2019
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2018/19

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the review and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2019 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 & 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both).
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2019**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation provided?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been provided?	✓	
	Has the bank reconciliation as at <b>31 March 2019</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## Annual Internal Audit Report 2018/19

NORTH HORSHAM PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)			✓
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			Not applicable ✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

05/11/2018      29/04/2019

Name of person who carried out the internal audit

Mark Mulberry BA (Hons) FCCA CMA

Signature of person who carried out the internal audit

Date

30/04/2019

\*If the response is 'no' you must state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

NORTH HORSHAM PARISH COUNCIL.

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

	Agreed		*Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

16/05/19

and recorded as minute reference:

FC / 369 / 19

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

A. Britten

Clerk

P. Whitehead.

**Other information required by the Transparency Codes (not part of Annual Governance Statement)**

Authority web address

www.northhorsham-pc.gov.uk



## Section 2 – Accounting Statements 2018/19 for

### NORTH HORSHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	297,083	322,960	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	293,552	319,943	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	206,637	221,252	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	273,353	285,845	<i>Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.</i>
5. (-) Loan interest/capital repayments	13,681	13,188	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	187,278	172,961	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	322,960	392,161	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	330,675	406,637	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	1,363,624	1,372,852	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	72,115	62,500	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i> <i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>
		✓	

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

P. Whitehead

Date

30/4/2019

I confirm that these Accounting Statements were approved by this authority on this date:

16/05/19

as recorded in minute reference:

FC/369/19

Signed by Chairman of the meeting where the Accounting Statements were approved

A. Britten.

## Section 3 – External Auditor Report and Certificate 2018/19

In respect of

NORTH HORSHAM PARISH COUNCIL

### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2018/19

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2018/19

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DATE

\*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

LOCAL COUNCILS IN ENGLAND AND WALES

ANNUAL RETURN

FOR THE YEAR ENDED 31 March 2019

North Horsham Parish Council 2018/19

SECTION 1 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Pauline Whitehead

Date

30.4.19

I confirm that these accounts are approved by the Council and recorded as council minute reference

FC/369/19

Dated

16.5.19

Signed on behalf of the above Council (Chair)

Date

Last Year £

This Year £

General Notes for Guidance

1	Balances brought forward	297,083	322,960	Total balances & reserves at the beginning of the year as recorded in the Council Financial Records
2	Annual Precept	293,551 *	319,943	Total amount of Precept income received in the year
3	Total other receipts	206,638	221,252	Total income or receipts as recorded in the cashbook minus the Precept
4	Staff costs	273,353	285,845	Total expenditure or payments made to and on behalf of all council employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5	Loan interest/Capital repayments	13,681	13,188	Total expenditure or payments of capital and interest made during the year on the Council borrowings
6	Total other payments	187,279 *	172,961	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7	Balances carried forward	322,960	392,161	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total Cash & Investments	330,675	406,637	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	Total Fixed Assets	1,363,624	1,372,852	The recorded current book value at 31 March of all tangible fixed assets owned by the Council as recorded in the asset register
10	Total Borrowings	72,115	62,500	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- \* A brief explanation of significant variations from last year to this year in Section 1;
- \* Bank Reconciliation as at 31 March

\* Rounding by £1.

## Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
1	85,277	106,513	310	0	General Reserve
1	7,955	7,955	320	0	Earmarked Reserves - VAT Con
1	137,030	139,886	321	0	Earmarked Reserves - R&R Fund
1	19,950	19,950	322	0	Earmarked Reserves - Election
1	4,000	0	325	0	Earmarked Reserves - Damage
1	5,621	5,621	327	0	Ear Marked Res-Yth Charity Bal
1	8,250	8,035	328	0	Ear marked Reserve Planning
1	4,000	0	330	0	Earmarked Reserves - Cap Proj.
1	0	10,000	331	0	Earmarked Reserve - NP
1	25,000	25,000	335	0	Ear Marked Res Capital Receipt
1	<b>Balances brought forward</b>	<b>297,083</b>	<b>322,960</b>	Total balances & reserves at the beginning of the year as recorded in the Council Financial Records	
2	293,551	319,943	1176	101	Precept
2	<b>Annual Precept</b>	<b>293,551</b>	<b>319,943</b>	Total amount of Precept income received in the year	
3	62,013	64,471	1000	401	Hall Lettings
3	35,098	36,425	1000	402	Hall Lettings
3	70,703	81,171	1000	403	Hall Lettings
3	1,390	1,555	1004	403	Equipment Sale/Sundry Income
3	2,129	1,702	1006	403	Refreshment Sale Income
3	359	35	1008	101	Miscellaneous Income
3	0	150	1008	302	Miscellaneous Income
3	0	713	1008	403	Miscellaneous Income
3	22,318	24,270	1010	402	Multi Court Lettings
3	1,015	539	1050	301	Allotment Rents
3	9,691	9,836	1100	302	Grants Received
3	1,403	0	1177	101	Council Tax Benefit Grant
3	520	386	1196	101	Interest Received
3	<b>Total other receipts</b>	<b>206,638</b>	<b>221,252</b>	Total income or receipts as recorded in the cashbook minus the Precept	
4	270,441	280,309	4001	106	Salaries/NI/Pensions
4	0	1,778	4002	106	Childcare Vouchers
4	2,912	3,758	4009	106	Staff Expenses/Mileage
4	<b>Staff costs</b>	<b>273,353</b>	<b>285,845</b>	Total expenditure or payments made to and on behalf of all council employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses	
5	13,681	13,188	4053	101	PWLB Loan Charges
5	<b>Loan interest/Capital repayments</b>	<b>13,681</b>	<b>13,188</b>	Total expenditure or payments of capital and interest made during the year on the Council borrowings	
6	786	950	4003	106	Payroll Admin Charge
6	589	292	4007	101	Councillors Training
6	3,972	3,592	4008	101	Councillors Expenses
6	1,182	723	4010	106	Staff Training

Continued on Page 2

## Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
6	6,081	6,240	4011	401	NNDR
6	3,584	3,408	4011	402	NNDR
6	5,993	6,480	4011	403	NNDR
6	102	258	4012	301	Water Rates
6	895	312	4012	401	Water Rates
6	2,149	1,935	4012	402	Water Rates
6	821	1,140	4012	403	Water Rates
6	2,636	2,915	4014	401	Electricity
6	3,280	3,359	4014	402	Electricity
6	4,362	5,002	4014	403	Electricity
6	2,787	2,417	4015	401	Gas
6	534	836	4015	402	Gas
6	4,515	4,896	4015	403	Gas
6	1,169	1,167	4016	401	Cleaning Materials
6	1,083	1,154	4016	402	Cleaning Materials
6	1,671	1,736	4016	403	Cleaning Materials
6	780	816	4017	401	Refuse Bin Clearance
6	780	816	4017	402	Refuse Bin Clearance
6	1,574	1,622	4017	403	Refuse Bin Clearance
6	152	185	4018	401	Sanitary Waste
6	152	176	4018	402	Sanitary Waste
6	282	535	4018	403	Sanitary Waste
6	2,045	730	4019	302	Window Cleaning
6	390	480	4019	401	Window Cleaning
6	260	290	4019	402	Window Cleaning
6	595	805	4019	403	Window Cleaning
6	668	598	4020	403	Refreshment Sale Cost/Sundries
6	3,466	2,530	4021	101	Telephone/Fax/Internet
6	1,317	948	4022	101	Postage
6	1,600	1,514	4023	101	Stationery and Printing
6	2,941	3,172	4024	101	Subscriptions
6	12,085	8,937	4025	101	Insurance
6	0	17	4026	101	Publications/Magazines
6	2,472	2,020	4028	101	IT Costs
6	281	144	4029	101	Website Maintenance
6	323	15	4030	106	Recruitment Advertising
6	455	12	4032	101	Publicity/Marketing
6	673	669	4033	101	Newsletter
6	40	115	4034	101	Maintenance - Electrical
6	832	1,209	4034	401	Maintenance - Electrical
6	1,174	1,608	4034	402	Maintenance - Electrical
6	1,160	1,597	4034	403	Maintenance - Electrical
6	503	875	4035	401	Maintenance - Elect Eq Insp
6	1,411	0	4035	402	Maintenance - Elect Eq Insp
6	2,000	0	4035	403	Maintenance - Elect Eq Insp

## Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
6	0	84	4036	302	Maintenance - General
6	2,518	1,807	4036	401	Maintenance - General
6	1,948	2,601	4036	402	Maintenance - General
6	2,770	2,550	4036	403	Maintenance - General
6	597	410	4037	401	Maintenance - Fire Alarm Syt
6	1,589	410	4037	402	Maintenance - Fire Alarm Syt
6	312	410	4037	403	Maintenance - Fire Alarm Syt
6	410	606	4038	101	Office Equipment Maint.
6	1,009	774	4039	401	Maint - Intruder Alarm
6	657	774	4039	402	Maint - Intruder Alarm
6	1,423	1,014	4039	403	Maint - Intruder Alarm
6	1,318	514	4040	403	Maintenance - Elevator
6	128	22	4041	401	Maintenance - Fire Extg Insp
6	33	68	4041	402	Maintenance - Fire Extg Insp
6	67	120	4041	403	Maintenance - Fire Extg Insp
6	258	654	4042	401	Maintenance - Gas Boiler etc
6	589	573	4042	402	Maintenance - Gas Boiler etc
6	1,123	990	4042	403	Maintenance - Gas Boiler etc
6	600	600	4044	401	Maintenance - Partition Wall
6	250	250	4044	403	Maintenance - Partition Wall
6	35	89	4051	101	Bank Charges
6	1,600	1,809	4057	101	External Audit Fees
6	4,985	4,027	4058	101	Professional Services
6	657	308	4059	101	Internal Audit Fees
6	243	345	4061	401	Legionella Testing
6	248	315	4061	402	Legionella Testing
6	359	355	4061	403	Legionella Testing
6	270	270	4062	403	Air Conditionaing Maintenance
6	341	285	4063	401	Maintenance - Plumbing
6	451	618	4063	402	Maintenance - Plumbing
6	344	1,323	4063	403	Maintenance - Plumbing
6	220	675	4064	403	Lightning Conductor Works
6	131	0	4065	401	Fire Prevention Sundries
6	4	0	4065	402	Fire Prevention Sundries
6	165	165	4066	401	Keyholder Services
6	215	220	4066	402	Keyholder Services
6	165	165	4066	403	Keyholder Services
6	0	173	4067	106	Protective Clothing
6	218	301	4100	101	Chairman's Allowance
6	9,183	6,730	4101	104	Burial Charges
6	250	263	4102	301	Allotment Rent
6	0	300	4103	101	Parish Plan
6	0	209	4120	101	Roffey Hall Equipment
6	849	965	4122	101	Office Equipment
6	8,800	5,660	4155	103	Other Grants and Donations

## Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
6	657	1,068	4200	301	Grass cutting
6	17,510	10,465	4200	302	Grass cutting
6	679	1,979	4250	302	Bus Shelter Repairs
6	8,294	7,708	4251	302	Play Area & M Crts Maint
6	7,682	6,625	4252	302	Open Spaces
6	1,942	2,020	4254	302	Community Services - Dog Bins
6	2,290	2,616	4255	302	Street Lighting - Maint/Supply
6	1,652	2,075	4258	302	Multicourts Maintenance
6	70	0	4260	302	Workshop
6	548	180	4302	302	Notice Board Maintenance
6	2,000	737	4305	201	Planning Consultant Fees
6	1,089	1,500	4500	401	Internal Redecorations
6	635	2,003	4500	402	Internal Redecorations
6	940	1,500	4500	403	Internal Redecorations
6	5,144	10,436	4900	901	Repairs & Renewals Reserve
6	215	0	4907	901	Planning Reserve
6	<b>Total other payments</b>	<b>187,279</b>	<b>172,961</b>	Total expenditure or payments as recorded in the cashbook minus employment costs(Line 4) and loan / interest expenditure / payments(Line 5)	
7	<b>Balances carried forwrd</b>	<b>322,960</b>	<b>392,161</b>	Total balances and reserves at the end of the year.[Must equal (1+2+3)-(4+5+6)]	
8	161,487	236,955	201	0	Lloyds Bank Accounts
8	85,000	85,000	202	0	Co-op Community Directplus A/c
8	84,038	84,532	203	0	Nationwide
8	150	150	210	0	Petty Cash
8	<b>Total Cash &amp; Investments</b>	<b>330,675</b>	<b>406,637</b>	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March	
9	1,363,624	1,372,852	9	0	Total Fixed Assets
9	<b>Total Fixed Assets</b>	<b>1,363,624</b>	<b>1,372,852</b>	The recorded current book value at 31 March of all tangible fixed assets owned by the Council as recorded in the asset register	
10	72,115	62,500	10	0	Total Borrowings
10	<b>Total Borrowings</b>	<b>72,115</b>	<b>62,500</b>	The outstanding capital balances as at 31 March of all loans from third parties(usually PWLB)	

North Horsham Parish Council 2018/19

Bank - Cash and Investment Reconciliation as at 31 March 2019

Bank reconciliation.

	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	Lloyds Business Instant Access	232,056.58
1	Lloyds Treasurers A/c -Current	5,153.55
2	Petty Cash	150.00
		<b>237,360.13</b>
<u>Other Bank &amp; Cash Balances</u>		
	Co-op Community Directplus A/c	85,000.26
	Nationwide	84,531.64
	Bank of Ireland	0.00
		<b>169,531.90</b>
		<b>406,892.03</b>
<u>Unpresented Payments</u>		
1	31/03/2019 9024	125.40
		<b>125.40</b>
		<b>406,766.63</b>
<u>Receipts not on Bank Statement</u>		
1	18/03/2019	-130.00
		<b>-130.00</b>
		<b>406,636.63</b>
<u>Closing Balance</u>		
<u>All Cash &amp; Bank Accounts</u>		
	Lloyds Bank Accounts	236,954.73
	Petty Cash	150.00
	Other Bank & Cash Balances	169,531.90
	<b>Total Bank &amp; Cash Balances</b>	<b>406,636.63</b>

(Box 8)



## Explanation of variances – pro forma

Name of smaller authority **North Horsham Parish Council**

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all **Blue highlighted boxes**

Next, please provide full explanations, including numerical values, for the following that will be flagged in the **green boxes where relevant**:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	297,083	322,960					
2 Precept or Rates and Levies	293,552	319,943	26,391	8.99%	NO		
3 Total Other Receipts	206,637	221,252	14,615	7.07%	NO		
4 Staff Costs	273,353	285,845	12,492	4.57%	NO		
5 Loan Interest/Capital Repayment	13,681	13,186	-493	3.60%	NO		
6 All Other Payments	187,278	172,961	-14,317	7.64%	NO		
7 Balances Carried Forward	322,960	392,161			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	330,675	406,637				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,363,824	1,372,852	9,228	0.68%	NO		
10 Total Borrowings	72,115	62,600	-9,615	13.33%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

**North Horsham Parish Council**

**Working Detail for Reserves Reconciliation for ANNUAL RETURN 31 March 2019**

	<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>	
		<b>Total Reserves</b>	<u><b>322,959.55</b></u>	<u><b>392,161.13</b></u>	(Box 7)
2	101	Debtors	21,553.63	24,106.78	
2	105	Vat Refunds	1,094.51	679.18	
2	110	Prepayments	3,017.99	0.00	
		<b>Less Total Debtors</b>	<u><b>25,666.13</b></u>	<u><b>24,785.96</b></u>	(-) less
3	501	Creditors	30,095.36	37,081.96	
3	510	Accruals	3,286.10	2,070.00	
3	560	Receipts in Advance	0.00	109.50	
		<b>Plus Total Creditors</b>	<u><b>33,381.46</b></u>	<u><b>39,261.46</b></u>	(+) add.
		<b>Equals Total Cash and Bank Accounts</b>	<u><b>330,674.88</b></u>	<u><b>406,636.63</b></u>	(Box 8)
5	201	Lloyds Bank Accounts	161,486.73	236,954.73	
5	202	Co-op Community Directplus A/c	85,000.26	85,000.26	
5	203	Nationwide	84,037.89	84,531.64	
5	210	Petty Cash	150.00	150.00	
		<b>Total Cash and Bank Accounts</b>	<u><b>330,674.88</b></u>	<u><b>406,636.63</b></u>	



## NORTH HORSHAM PARISH COUNCIL

### NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL RETURN ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)

#### NOTICE

1. Date of announcement:- 20<sup>th</sup> May 2019

2. Each year the body's Annual Return needs to be reviewed by an external auditor appointed by the Audit Commission. The unaudited Annual Return has been published with this notice. As the Annual Return has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2019 these documents will be available on reasonable notice by application to:

The Clerk and Responsible Financial Officer  
North Horsham Parish Council  
Roffey Millennium Hall  
Crawley Road  
Horsham  
West Sussex  
RH12 4DT  
Telephone 01403 750786

Documents are published on the Parish Council website <http://www.northhorsham-pc.gov.uk>

commencing on **3rd June 2019**

and ending on **12<sup>th</sup> July 2019**

Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the body.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The body's Annual Return is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

Moore Stephens  
Rutland House  
Minerva Business Park  
Lynch Wood  
Peterborough  
PE2 6PZ

[www.moorestephens.co.uk/eastmidlands](http://www.moorestephens.co.uk/eastmidlands)

5. This announcement is made by **Pauline Whitehead BA (Hons) FSLCC**



# **North Horsham Parish Council**

## **Standing Orders**

**16<sup>th</sup> May 2019**

**Adapted from Model Standing  
Orders 2018  
(England)**



**National Association of Local Councils (NALC)  
109 Great Russell Street  
London  
WC1B 3LD**

**020 7637 1865 | [nalc@nalc.gov.uk](mailto:nalc@nalc.gov.uk) | [www.nalc.gov.uk](http://www.nalc.gov.uk)**

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**Permission is given to use NALC's logo in the presented format only.**

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## INTRODUCTION

These model standing orders update the National Association of Local Council (NALC) model standing orders contained in “Local Councils Explained” by Meera Tharmarajah (© 2013 NALC). This publication contains new model standing orders which reference new legislation introduced after 2013 when the last model standing orders were published.

## HOW TO USE MODEL STANDING ORDERS

Standing orders are the written rules of a local council. Standing orders are essential to regulate the proceedings of a meeting. A council may also use standing orders to confirm or refer to various internal organisational and administrative arrangements. The standing orders of a council are not the same as the policies of a council but standing orders may refer to them.

Local councils operate within a wide statutory framework. NALC model standing orders incorporate and reference many statutory requirements to which councils are subject. It is not possible for the model standing orders to contain or reference all the statutory or legal requirements which apply to local councils. For example, it is not practical for model standing orders to document all obligations under data protection legislation. The statutory requirements to which a council is subject apply whether or not they are incorporated in a council’s standing orders.

The model standing orders do not include model financial regulations. Financial regulations are standing orders to regulate and control the financial affairs and accounting procedures of a local council. The financial regulations, as opposed to the standing orders of a council, include most of the requirements relevant to the council’s Responsible Financial Officer. Model financial regulations are available to councils in membership of NALC.

## DRAFTING NOTES

Model standing orders that are in **bold type** contain legal and statutory requirements. It is recommended that councils adopt them without changing them or their meaning. Model standing orders not in bold are designed to help councils operate effectively but they do not contain statutory requirements, so they may be adopted as drafted or amended to suit a council’s needs. It is NALC’s view that all model standing orders will generally be suitable for councils.

For convenience, the word “councillor” is used in model standing orders and, unless the context suggests otherwise, includes a non-councillor with or without voting rights.

A model standing order that includes brackets like this '( )' requires information to be inserted by a council. Model standing orders includes alternative options for a council to choose from when determining standing orders. The appropriate option in line with practice has been chosen in these standing orders.



## 1. RULES OF DEBATE AT MEETINGS

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chairman of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chairman of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chairman of the meeting, is expressed in writing to the chairman.
- h A councillor may move an amendment to his own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chairman of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chairman of the meeting.
- k One or more amendments may be discussed together if the chairman of the meeting considers this expedient, but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.

- o Unless permitted by the chairman of the meeting, a councillor may speak once in the debate on a motion except:
  - i. to speak on an amendment moved by another councillor;
  - ii. to move or speak on another amendment if the motion has been amended since he last spoke;
  - iii. to make a point of order;
  - iv. to give a personal explanation; or
  - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he is concerned by.
- q A point of order shall be decided by the chairman of the meeting and his decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
  - i. to amend the motion;
  - ii. to proceed to the next business;
  - iii. to adjourn the debate;
  - iv. to put the motion to a vote;
  - v. to ask a person to be no longer heard or to leave the meeting;
  - vi. to refer a motion to a committee or sub-committee for consideration;
  - vii. to exclude the public and press;
  - viii. to adjourn the meeting; or
  - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the chairman of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed ( three ) minutes without the consent of the chairman of the meeting.

## 2. DISORDERLY CONDUCT AT MEETINGS

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chairman of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chairman of the meeting to moderate or improve their conduct, any councillor or the chairman of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c If a resolution made under standing order 2(b) is ignored, the chairman of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

## 3. MEETINGS GENERALLY

- Full Council meetings ●
- Committee meetings ●
- Sub-committee meetings ●
- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting.**
- d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed ( fifteen ) minutes

unless directed by the chairman of the meeting.

- g Subject to standing order 3(f), a member of the public shall not speak for more than ( three ) minutes.
- h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The chairman of the meeting may direct that a written or oral response be given.
- i A person shall raise his hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The chairman of the meeting may at any time permit a person to be seated when speaking.
- j A person who speaks at a meeting shall direct his comments to the chairman of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chairman of the meeting shall direct the order of speaking.
- **l Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To “report” means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**
- **m A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- **n The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**
- **o Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in his absence be done by, to or before the Vice-Chairman of the Council (if there is one).**
- **p The Chairman of the Council, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman of the Council (if there is one) if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
- **q Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting**

- **rights present and voting.**
- **r The chairman of a meeting may give an original vote on any matter put**
- **to the vote, and in the case of an equality of votes may exercise his**
- **casting vote whether or not he gave an original vote.**

*See standing orders 5(h) and (i) for the different rules that apply in the election of the Chairman of the Council at the annual meeting of the Council.*

- **s Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his vote for or against that question. Such a request shall be made before moving on to the next item of business on the agenda.**

**t The minutes of a meeting shall include an accurate record of the following:**

- i. the time and place of the meeting;
- ii. the names of councillors who are present and the names of councillors who are absent;
- iii. interests that have been declared by councillors and non-councillors with voting rights;
- iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
- v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
- vi. if there was a public participation session; and
- vii. the resolutions made.

- **u A councillor or a non-councillor with voting rights who has a**
- **disclosable pecuniary interest or another interest as set out in the**
- **Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.**

- **v No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**

*See standing order 4d(viii) for the quorum of a committee or sub-committee meeting.*

- w **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.
- 
- 
- x A meeting shall usually start at 7.30pm unless agreed otherwise and a meeting shall not exceed a period of ( two ) hours.

#### 4. COMMITTEES AND SUB-COMMITTEES

- a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**
- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**
- c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**
- d The Council may appoint standing committees or other committees as may be necessary, and:
  - i. shall determine their terms of reference;
  - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
  - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
  - iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
  - v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer ( two ) days before the meeting that they are unable to attend;
  - vi. shall, after it has appointed the members of a standing committee, appoint the chairman of the standing committee;
  - vii. shall permit a committee other than a standing committee, to appoint its own chairman at the first meeting of the committee;
  - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no

- less than three;
- ix. shall determine if the public may participate at a meeting of a committee;
  - x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
  - xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
  - xii. may dissolve a committee or a sub-committee.

## **5. ORDINARY COUNCIL MEETINGS**

- a In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
- e The first business conducted at the annual meeting of the Council shall be the election of the Chairman and Vice-Chairman (if there is one) of the Council.**
- f The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the Council.**
- g The Vice-Chairman of the Council, if there is one, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the Council.**
- h In an election year, if the current Chairman of the Council has not been re-elected as a member of the Council, he shall preside at the annual meeting until a successor Chairman of the Council has been elected. The current Chairman of the Council shall not have an original vote in respect of the election of the new Chairman of the Council but shall give a casting vote in the case of an equality of votes.**
- i In an election year, if the current Chairman of the Council has been re-**

**elected as a member of the Council, he shall preside at the annual meeting until a new Chairman of the Council has been elected. He may exercise an original vote in respect of the election of the new Chairman of the Council and shall give a casting vote in the case of an equality of votes.**

- j. Following the election of the Chairman of the Council and Vice-Chairman (if there is one) of the Council at the annual meeting, the business shall include:
- i. **In an election year, delivery by the Chairman of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chairman of the Council of his acceptance of office form unless the Council resolves for this to be done at a later date;**
  - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
  - iii. Receipt of the minutes of the last meeting of a committee;
  - iv. Consideration of the recommendations made by a committee;
  - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
  - vi. Review of the terms of reference for committees;
  - vii. Appointment of members to existing committees;
  - viii. Appointment of any new committees in accordance with standing order 4;
  - ix. Review and adoption of appropriate standing orders and financial regulations;
  - x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
  - xi. Review of representation on or work with external bodies and arrangements for reporting back;
  - xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
  - xiii. Review of inventory of land and other assets including buildings and office equipment;
  - xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;
  - xv. Review of the Council's and/or staff subscriptions to other bodies;



- xvi. Review of the Council's complaints procedure;
- xvii. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
- xviii. Review of the Council's policy for dealing with the press/media;
- xix. Review of the Council's employment policies and procedures;
- xx. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.
- xxi. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

## 6. **EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES**

- a **The Chairman of the Council may convene an extraordinary meeting of the Council at any time.**
- b **If the Chairman of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**
- c The chairman of a committee [or a sub-committee] may convene an extraordinary meeting of the committee [or the sub-committee] at any time.
- d If the chairman of a committee [or a sub-committee] does not call an extraordinary meeting within ( seven ) days of having been requested to do so by ( two ) members of the committee [or the sub-committee], any ( two ) members of the committee [or the sub-committee] may convene an extraordinary meeting of the committee [or a sub-committee].

## 7. **PREVIOUS RESOLUTIONS**

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least (two thirds of all ) councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.

- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

**8. VOTING ON APPOINTMENTS**

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chairman of the meeting.

**9. MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER**

- a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least (seven) clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least ( seven ) clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chairman of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.

- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

## 10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE

- a The following motions may be moved at a meeting without written notice to the Proper Officer:

- i. to correct an inaccuracy in the draft minutes of a meeting;
- ii. to move to a vote;
- iii. to defer consideration of a motion;
- iv. to refer a motion to a particular committee or sub-committee;
- v. to appoint a person to preside at a meeting;
- vi. to change the order of business on the agenda;
- vii. to proceed to the next business on the agenda;
- viii. to require a written report;
- ix. to appoint a committee or sub-committee and their members;
- x. to extend the time limits for speaking;
- xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
- xii. to not hear further from a councillor or a member of the public;
- xiii. to exclude a councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
- xvi. to adjourn the meeting; or
- xvii. to close the meeting.

## 11. MANAGEMENT OF INFORMATION

*See also standing order 20.*

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**
- d **Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.**

## 12. DRAFT MINUTES

- Full Council meetings ●
- Committee meetings ●
- Sub-committee meetings ●

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chairman of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The chairman of this meeting does not believe that the minutes of the meeting of the ( ) held on [date] in respect of ( ) were a correct record but his view was not upheld by the meeting and the minutes

are confirmed as an accurate record of the proceedings.”

- e **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**
- 
- 
- f Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

### 13. CODE OF CONDUCT AND DISPENSATIONS

*See also standing order 3(u).*

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has a disclosable pecuniary interest. He may return to the meeting after it has considered the matter in which he had the interest.
- c Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has another interest if so required by the Council’s code of conduct. He may return to the meeting after it has considered the matter in which he had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e A decision as to whether to grant a dispensation shall be made by the Proper Officer and that decision is final.
- f A dispensation request shall confirm:
  - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
  - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
  - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
  - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be

considered by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required.

- h A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
- i. without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
  - ii. granting the dispensation is in the interests of persons living in the Council's area; or**
  - iii. it is otherwise appropriate to grant a dispensation.**

#### **14. CODE OF CONDUCT COMPLAINTS**

- a** Upon notification by the District or Unitary Council that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Proper Officer shall, subject to standing order 11, report this to the Council.
- b** Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of Council of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14(d).
- c** The Council may:
  - i.** provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
  - ii.** seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
- d** **Upon notification by the District or Unitary Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.**

15. **PROPER OFFICER**

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:
- i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**
    - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**
    - **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

*See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee;*

- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least ( four ) days before the meeting confirming his withdrawal of it;
- iii. **convene a meeting of the Council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office;**
- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from councillors;
- vii. hold a copy of every councillor's register of interests;
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. liaise, as appropriate, with the Council's Data Protection Officer, if one is appointed;
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;

- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xii. arrange for legal deeds to be executed;  
(*see also standing order 23*);
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
- xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose;
- xv. refer a planning application received by the Council to the Planning, Environment and Transport Committee within three working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Planning, Environment and Transport Committee.
- xvi. manage access to information about the Council via the publication scheme; and
- xvii. retain custody of the seal of the Council (if there is one) which shall not be used without a resolution to that effect.  
(*see also standing order 23*).

**16. RESPONSIBLE FINANCIAL OFFICER**

- a The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

**17. ACCOUNTS AND ACCOUNTING STATEMENTS**

- a "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a



statement to summarise:

- i. the Council's receipts and payments (or income and expenditure) for each quarter;
  - ii. the Council's aggregate receipts and payments (or income and expenditure) for the year to date;
  - iii. the balances held at the end of the quarter being reported and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.
- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
- i. each councillor with a statement summarising the Council's receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and
  - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- e The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

## **18. FINANCIAL CONTROLS AND PROCUREMENT**

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
  - i. the keeping of accounting records and systems of internal controls;
  - ii. the assessment and management of financial risks faced by the Council;
  - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
  - iv. the inspection and copying by councillors and local electors of the

Council's accounts and/or orders of payments; and

- v. whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.
- b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c. **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds in standing order 18(f) is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity unless it proposes to use an existing list of approved suppliers (framework agreement).**
- d. Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
  - i. a specification for the goods, materials, services or the execution of works shall be drawn up;
  - ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
  - iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
  - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
  - v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
  - vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- e. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- f. **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £181,302 for a public service or supply contract or in excess of £4,551,413 for a public works contract (or other thresholds determined by the European Commission every two**

**years and published in the Official Journal of the European Union (OJEU)) shall comply with the relevant procurement procedures and other requirements in the Public Contracts Regulations 2015 which include advertising the contract opportunity on the Contracts Finder website and in OJEU.**

- g. A public contract in connection with the supply of gas, heat, electricity, drinking water, transport services, or postal services to the public; or the provision of a port or airport; or the exploration for or extraction of gas, oil or solid fuel with an estimated value in excess of £363,424 for a supply, services or design contract; or in excess of £4,551,413 for a works contract; or £820,370 for a social and other specific services contract (or other thresholds determined by the European Commission every two years and published in OJEU) shall comply with the relevant procurement procedures and other requirements in the Utilities Contracts Regulations 2016.**

**19. HANDLING STAFF MATTERS**

- a** A matter personal to a member of staff that is being considered by any meeting of the Council held in public is subject to standing order 11.
- b** Absence from work will be reported in line with the Parish Council's absence from work policy. An overview of absence from work will be reported to the Personnel Committee annually unless circumstances dictate it should be more frequently.
- c** The Chairman of the Council and another member of the Personnel Committee shall conduct a review of the performance and annual appraisal of the work of the Clerk. The reviews and appraisal shall be reported in writing and are subject to approval by resolution by the Personnel Committee.
- d** Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior employee shall contact the Chairman of the Council or in his absence, the Vice Chairman of the Council in respect of an informal or formal grievance matter. This matter shall be progressed informally by the most senior employee and reported to the Personnel Committee as appropriate.
- e** Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the Clerk relates to the Chairman or Vice-Chairman of the Council, this shall be communicated to another member of the Council and progressed to the Personnel Committee.
- f** Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.

- g In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).
- h The Council shall keep all written records relating to employees secure. All paper records shall be secured in a locked cupboard. Electronic records shall be password protected and if possible encrypted.
- i Access and means of access by keys and/ or computer password to records of employment referred to in standing orders 19(f) and (g) above shall be provided only to the Clerk, Deputy Clerk and Chairman of the Council. (As in 6.11 of the Financial Regulations)

20. **RESPONSIBILITIES TO PROVIDE INFORMATION**

*See also standing order 21.*

- a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**
- b **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

21. **RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION**  
(Below is not an exclusive list).

*See also standing order 11.*

- a **The Council may appoint a Data Protection Officer.**
- b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning his personal data.**
- c **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- f **The Council shall maintain a written record of its processing activities.**

22. **RELATIONS WITH THE PRESS/MEDIA**

- a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

23. **EXECUTION AND SEALING OF LEGAL DEEDS**

*See also standing orders 15(b)(xii) and (xvii).*

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.

**Subject to standing order 23(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

24. **COMMUNICATING WITH DISTRICT AND COUNTY OR UNITARY COUNCILLORS**

- a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward councillor(s) of the District and County Council OR Unitary Council representing the area of the Council.
- b Unless the Council determines otherwise, a copy of each letter sent to the District and County Council OR Unitary Council shall be sent to the ward councillor(s) representing the area of the Council.

25. **RESTRICTIONS ON COUNCILLOR ACTIVITIES**

- a. Unless duly authorised no councillor shall:
  - i. inspect any land and/or premises which the Council has a right or duty to inspect; or
  - ii. issue orders, instructions or directions.

26. **STANDING ORDERS GENERALLY**

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least ( two thirds of ) councillors to be given to the Proper Officer in accordance with standing order 9.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- d The decision of the chairman of a meeting as to the application of standing orders at the meeting shall be final.

27. **TERMS OF REFERENCE OF NORTH HORSHAM PARISH COUNCIL**

- a To consist of 19 Members, with a quorum of seven, and any Co-opted Members in attendance. To meet bi-monthly (but not August) and to be responsible for the normal statutory responsibilities of the Council, including, but not limited to –
  - a. Setting the overall Budget and Precept
  - b. Standing Orders
  - c. Code of Conduct for Members
  - d. Councillor Training
  - e. Emergency organisation
  - f. Major Projects
  - g. Complaints and Grievances (via the Complaints Panel)
  - h. Partnership Initiatives
  - i. Parish Plan
  - j. Liaison with Outside Organisations
  - k. Byelaws
  - l. Council Structure

28. **TERMS OF REFERENCE OF THE STANDING COMMITTEES AND WORKING PARTIES OF NORTH HORSHAM PARISH COUNCIL**

1. **FINANCE AND ADMINISTRATION COMMITTEE**

Has delegated authority and should consist of 7 members including the Chairman and Vice-Chairman of the Council, with a quorum of 3. To meet as required, but at least bi-monthly and to be responsible for –

- a. Initial review of the Annual Accounts
- b. Initial review of Financial Regulations and Financial Policy
- c. Initial review of Internal and External Audits
- d. Budget Preparation
- e. Monitoring of Budgets
- f. Insurance
- g. Administrative Office Equipment
- h. Banking arrangements
- i. Payment authorization
- j. Grants
- k. Corporate Business Plan

2. **PROPERTY COMMITTEE**

Has delegated authority and shall consist of 7 members, with a quorum 3. To meet bi-monthly and to be responsible for the following –

- a. Committee Budget preparation.
- b. Monitoring Committee Budget
- c. All property assets owned by the Council
- d. Property Maintenance through the Repairs & Renewals Fund
- e. To review and agree all Health & Safety and Fire Risk Assessments of all assets without the need to bring them to full Council.
- f. To review and adopt the Terms and Conditions of Hire for Parish Council Premises (including the multi-courts)

**3 PLANNING, ENVIRONMENT & TRANSPORT COMMITTEE**

Has delegated authority and shall consist of 12 members. To meet every month and to be responsible for the following –

- a. Committee Budget preparation
- b. Monitoring Committee Budget
- c. All planning applications within the Parish
- d. Planning policy
- e. Environmental matters
- f. Local waste policy
- g. Transport matters
- h. Local transport provision

**4. PERSONNEL COMMITTEE**

Has delegated authority and shall consist of the Chairman and Vice Chairman of Council and the Chairman of the Finance & Administration Committee and two other Members, with a quorum of 3. To meet at least four times a year and to be responsible for the following -

- a. Committee Budget preparation.
- b. Monitoring of Committee budget
- c. Disciplinary matters involving members of staff
- d. Grievances from members of staff
- e. General staff matters
- f. Staff Training
- g. Staff appraisals
- h. Establishment numbers
- i. Employment legislation



## **5. INTERNAL CONTROLS WORKING GROUP**

Has no delegated authority. Reports to the Finance & Administration Committee. The Working Group can consist of all members of the Finance and Administration Committee, to undertake tasks from a programme of work agreed annually and with a quorum of two. Meetings shall be held at least four times per year to consider the following –

- a. Accounting procedures of the Council
- b. Banking procedures
- c. Adherence to Financial Regulations
- d. Internal procedural spot checks

## **6. COMPLAINTS PANEL**

- a. Responsible to full Council. To consist of any three Members of Council, with confirmation of appointment by the Chairman of Council.
- b. To meet as required; and to consider and report findings/Recommendations on the following to Council –
- c. Complaints from members of the public in accordance with the Council's Procedure for handling complaints from the public.

## **7 OTHER WORKING GROUPS**

The Council, or its Committees are empowered to set up short term working groups made up of a number of members or an individual. Their functions would be -

- a. To undertake a task or tasks delegated to it from Council or its Committees
- b. To undertake research and investigative work into a specific project
- c. To put forward alternative suggestions as a means of dealing with the project for consideration
- d. To put forward a series of Recommendations.
- e. It is important to the effectiveness of a Working Group that it is able to meet as and when required during the "life" of the Group.

The transactions of all the above Committees, sub-Committees and Panels, but not Working Groups, shall be recorded in Minutes, which must go as a matter of report to the Council. Any matter requiring the approval of the Council shall be worded as a Recommendation and the Minutes of proceedings should be sent out within two (2) weeks of the meeting or, if this is not possible, the Recommendations should be specifically listed in the Council meeting agenda. Minutes should state the principal arguments for and against proposals and record the decision. Working Groups will not require formal agendas and Minutes, but they will be required to give notes and Reports to their "parent" Committee or Council.



# NORTH HORSHAM PARISH COUNCIL FINANCIAL REGULATIONS

Based on NALC Model Financial Regulations 2016.

Reviewed and agreed at the Annual Parish Council Meeting 16<sup>th</sup> May 2019.

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# 1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
  - for the timely production of accounts;
  - that provide for the safe and efficient safeguarding of public money;
  - to prevent and detect inaccuracy and fraud; and
  - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.
- 1.9. The RFO;
  - acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;

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<sup>1</sup> Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

- determines on behalf of the council its accounting records and accounting control systems;
  - ensures the accounting control systems are observed;
  - maintains the accounting records of the council up to date in accordance with proper practices;
  - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
  - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
  - a record of the assets and liabilities of the council; and
  - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
  - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
  - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
  - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
  - measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full council only.

1.14. In addition the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £5,000 and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

## **2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)**

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations

(for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance Committee.

- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
  - be competent and independent of the financial operations of the council;
  - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
  - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
  - perform any operational duties for the council;
  - initiate or approve accounting transactions; or
  - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit

Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

### **3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING**

- 3.1. Each committee shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of December each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Finance and Administration Committee for recommendation to the Council.
- 3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

### **4. BUDGETARY CONTROL AND AUTHORITY TO SPEND**

- 4.1. 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 has the responsibility for the Property Repairs and Renewals Fund. A rolling 'Repairs and Maintenance Plan' will be reviewed by the Property Committee and Finance and Administration Committee as part of the annual budget process, in order to determine the annual funding requirement. The Repairs and Renewals Fund will have a base level of £10,000 and will not be used for the funding of new Capital projects.

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by request for Supplementary Budget. Supplementary Budgets will only be validated by resolution of the Finance and Administration Committee for all amounts over £2,000. Requests for a Supplementary Budget of over £5,000 must also be approved by resolution of the Council. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

Virements between Revenue and Capital projects must be approved as follows:-

Up to £2,000 by the responsible Committee.

Over £2,000 by the Finance and Administration Committee.

Over £5,000 by the Finance and Administration Committee and the Council.

- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the RFO and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of council services, the RFO may authorise revenue expenditure on behalf of the council which in the RFO's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £10,000. The RFO shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of 15% of the budget.
- 4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

## **5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS**

- 5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. The approved schedule shall be initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council meeting.
- 5.5. The RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
  - a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council;

- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council; or
  - c) fund transfers within the councils banking arrangements up to the sum of £25,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
- 5.6. For each financial year the RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council.
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

## **6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS**

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council.

- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council shall be signed by two members of council and countersigned by the RFO or Deputy Clerk in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council at the next convenient meeting.
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.
- 6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

- 6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations. The Council's preference will be for a two stage authentication process.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the RFO and a member. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Debit Card issued for use will be specifically restricted to the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.
- 6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the RFO and Deputy Clerk and shall have a maximum limit of £750 and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.21. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.

- a) The RFO shall maintain a petty cash float of £150 - Reduce petty cash to reflect having a credit card for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
- b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.]

## **7. PAYMENT OF SALARIES**

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
  - a) by any councillor who can demonstrate a need to know;
  - b) by the internal auditor;
  - c) by the external auditor; or
  - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 7.8. Before employing interim staff the council must consider a full business case.

## **8. LOANS AND INVESTMENTS**

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the RFO.
- 8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## **9. INCOME**

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Finance and Administration Committee, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The Finance and Administration Committee will review all fees and charges at least annually, following a report of the RFO.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

## **10. ORDERS FOR WORK, GOODS AND SERVICES**

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order books shall be controlled by the RFO.
- 10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.



- 10.4. A member may not issue an official order or make any contract on behalf of the council.
- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

## 11. CONTRACTS

11.1. Procedures as to contracts are laid down as follows:

- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
- i. for the supply of gas, electricity, water, sewerage and telephone services;
  - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
  - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
  - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
  - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the RFO shall act after consultation with the Chairman and Vice Chairman of council); and
  - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>2</sup>.
- c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>3</sup>.

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<sup>2</sup> The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

<sup>3</sup> Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)

- d. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- e. Such invitation to tender shall state the general nature of the intended contract and the RFO shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the RFO in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f. All sealed tenders shall be opened at the same time on the prescribed date by the RFO in the presence of at least one member of council.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Order 28, <sup>4</sup> and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than £60,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the RFO shall usually obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,500 and above £1,000 the RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- i. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.
- k. The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations 2006 and the Utilities Contracts Regulations 2006 including thresholds shall be followed.

## **12. (PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS))**

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<sup>4</sup> Based on NALC's model standing order 18d in Local Councils Explained © 2013 National Association of Local Councils

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and RFO to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

### **13. STORES AND EQUIPMENT**

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually and for maintaining appropriate inventories.
- 13.5. No equipment shall be leased, sold or otherwise disposed of without the authority of the appropriate Committee, save where the estimated value of one item does not exceed £500 or a transaction value of £1,000.

### **14. ASSETS, PROPERTIES AND ESTATES**

- 14.1. The RFO shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the appropriate Committee, together with any other consents required by law, save where the estimated value of

any one item of tangible movable property does not exceed £500 or a transaction value of £1,000.

- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

## **15. INSURANCE**

- 15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers.
- 15.2. The RFO shall give prompt notification to the Council's insurers of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council.

## **16. RISK MANAGEMENT**

- 16.1. The council is responsible for putting in place arrangements for the management of risk. The RFO shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 16.2. When considering any new activity, the RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

## **17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

- 17.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The RFO shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.
- 17.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

\* \* \*

## **Relevant notes to the Model.**

Stated dates or months have been changed to suit local circumstances.

[square brackets] Those parts not relevant have been deleted. An alternative may have been provided.

Where the word “regularly” is used in the text the council has set the required interval, monthly, quarterly, or half-yearly. This period should never exceed 12 months.

The value inserted in square brackets in [...] any of the paragraphs (other than the EU Procurement and Public Contract Regulations 2015 thresholds referred to in 11.1(a) and (b)) may be varied by the council and should be reviewed regularly and confirmed annually by the council.

Every effort has been made to ensure that the contents of this document are correct at time of publication. The National Association of Local Councils (NALC) cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

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<b>North Horsham Parish Council Meeting 16<sup>th</sup> May 2019 Agenda Item 24</b>	
Correspondence List 1 from 8 <sup>th</sup> March 2019 to 8 <sup>th</sup> May 2019. Below is a list of correspondence received at the Parish Council Office. Circulated to all Councillors.	
1.	<p><u>West Sussex County Council</u></p> <ul style="list-style-type: none"> <li>• Planned Roadworks in West Sussex – this is no longer provided in an excel sheet. Information can be accessed by typing <a href="http://westsussex.cdmf.info/heatmap/heatmapOSM.html">http://westsussex.cdmf.info/heatmap/heatmapOSM.html</a> into your browser.</li> <li>• Health discussion events in West Sussex (notified through HALC)</li> <li>• Minutes of CLC Meeting 25.2.19.</li> <li>• Temporary Traffic Regulation Order - Old Holbrook, Horsham - Proposed start date 04/06/2019</li> <li>• Early Warning Notice - Temporary Traffic Regulation Order - Cook Road, Horsham - Proposed start date 10/06/2019</li> <li>• Temporary Traffic Regulation Order - Quail Close, Horsham - Start date: 09/04/19.</li> <li>• Town &amp; Parish Council News for March.</li> <li>• Gigabit Project Engineering Project.</li> <li>• Early Warning Notice - Temporary Traffic Regulation Order - Old Holbrook, Horsham - Proposed start date: 23/05/19</li> <li>• Review of Integrated, Prevention and Earliest Help (IPEH).Wednesday 3 April, 10am to 11.30am at Horsham Children and Family Centre, Harwood Road, Horsham.</li> <li>• Budget Communications - How did we do? – request for councillors to complete a survey.</li> <li>• Road Closure – Forrest Road – for information.</li> <li>• Early Warning Notice - Temporary Traffic Regulation Order - Langhurst Wood Road, Horsham - Proposed start date 01/07/2019</li> <li>• Spring newsletter.</li> <li>• Temporary Traffic Regulation Order - Pondtail Road, Horsham - Start date 1/5/19</li> </ul>
2.	<p><u>Horsham District Council</u></p> <ul style="list-style-type: none"> <li>• What's on in Horsham.</li> <li>• Year of Culture updates.</li> <li>• News updates.</li> <li>• Information regarding Planning Compliance (enforcement) at Horsham District Council</li> <li>• Annual reception for Council Chairman on 22<sup>nd</sup> May 7pm.</li> <li>• Dementia Friendly Communities Open Forum.23<sup>rd</sup> April 2019.</li> <li>• Member Notification of S278/38 highways agreement at North Horsham, Rusper Roundabout</li> <li>• Action on anti-social behaviour in Horsham Town JAG. Joint Action Group.</li> </ul>

	<ul style="list-style-type: none"> <li>Proposed Changes to the Governance of the Council's Planning Process – a resume of the approved changes following an HDC Council Meeting on 24<sup>th</sup> April 2019.</li> </ul>
3.	<u>Resident correspondence</u> Letter regarding more equipment at Holbrook Tythe Barn Play area will be put before the Property Committee in June.
4.	<u>NALC</u> <ul style="list-style-type: none"> <li>Chief executive's bulletins 08.03.19; 15.03.19;22.03.19;29.03.19; 05.04.19;12.04.19;19.04.19;26.04.19; 03.05.19.</li> <li>Newsletter 27.03.19;03.04.19</li> </ul>
5.	<u>Sussex Association of Local Councils (SALC)</u> <ul style="list-style-type: none"> <li>Weekly bulletins</li> <li>West Sussex Civilian and Military Partnership Board</li> </ul>
6.	<u>Horsham Association of Local Councils (HALC)</u> Next meeting of HALC is on Monday 25 <sup>th</sup> March at Barns Green. Agenda was circulated.
7.	<u>Sussex Police</u> <ul style="list-style-type: none"> <li>Horsham Weekly Bulletins</li> </ul>
8.	<u>Crawley, Horsham and Mid Sussex CCG</u> <ul style="list-style-type: none"> <li>Clinical Commissioning Groups (CCG) Patient Roundup March 2019 (notified through HALC) and April 2019</li> <li>Our Health and Care...Our FUTURE - The Richard Collyer College on 4 April 2019</li> <li>Opportunity for a patient or public representative for Audiology Task and Finish Group</li> <li>HealthWatch/What would you do – Survey.</li> </ul>
9.	<u>Gatwick Airport</u> Discover Gatwick – an invitation to learn more about the airport.
10.	<u>Network Rail</u> Closure of the pedestrian crossing at Amberley Open Space for replacement for 5 days from 27 <sup>th</sup> March 2019.
11.	<u>Alzheimer's Society</u> INVITATION: Initial meeting of a Community Transport Network to discuss voluntary transport schemes across Horsham District
12.	<u>Aspen Place</u> Invitation to Spring Lunch 22.3.19 1pm.
13.	<u>Friends of Horsham Park</u> March news – there's a spring in our step! Litter picking event 6 April
14.	<u>Dementia Friendly Communities</u> Open Forum 23 <sup>rd</sup> April 2019, Parkside 1pm to 3pm.
15.	<u>Highways England</u> A27 Arundel Bypass Scheme update
16.	<u>Horsham Cycle Forum</u> Next Meeting 2 <sup>nd</sup> April 2019 at Parkside.
17.	<u>Age UK Horsham District</u> News from Age UK Horsham District and a reminder about a meeting about Community Transport
18.	<u>Rusper Parish Council</u>



	Copy of a letter to MP J Quinn regarding earthquakes felt in Rusper and their potential link to drilling at Horse Hill.
19.	<u>Horsham Town Community Partnership</u> Riverside Walk bulletin 6 <sup>th</sup> July 2019.
20.	<u>High Weald Organisation.</u> How can the High Weald AONB Partnership help your Parish: 2 July 2019
21.	<u>HD Older Peoples Forum</u> upcoming public meeting Wed 29th May - Steyning

## North Horsham Parish Council Meeting 16<sup>th</sup> May 2019 Agenda Item 24

Correspondence List 2 from 9<sup>th</sup> May 2019 to 16<sup>th</sup> May 2019.

Below is a list of correspondence received at the Parish Council Office.

Circulated to all Councillors.

1.	<u>West Sussex County Council</u> <ul style="list-style-type: none"><li>Planned Roadworks in West Sussex – this is no longer provided in an excel sheet. Information can be accessed by typing <a href="http://westsussex.cdmf.info/heatmap/heatmapOSM.html">http://westsussex.cdmf.info/heatmap/heatmapOSM.html</a> into your browser.</li><li>Highways &amp; Transport members update - May</li></ul>
2.	<u>Horsham District Council</u> <ul style="list-style-type: none"><li>Mayfield Market Towns Stakeholder Invite</li></ul>
3.	<u>Sussex Police</u> Weekly bulletin
4.	<u>NALC</u> <ul style="list-style-type: none"><li>Chief executive's bulletin 13.05.19</li><li>Newsletter 15.05.19</li></ul>
5.	<u>Sussex Association of Local Councils (SALC)</u> <ul style="list-style-type: none"><li>Weekly bulletins</li></ul>
6.	<u>Horsham in Bloom</u> Copy of their accounts and constitution as requested by the Finance and Administration Committee in order to release a grant award of £400.
7.	<u>Woodland Trust</u> An update regarding the Tree Charter. "The time to stand up for trees is now."
8.	<u>Crawley, Horsham and Mid Sussex CCG</u> <ul style="list-style-type: none"><li>Clinical Commissioning Groups (CCG) Patient Roundup - May 2019</li></ul>
9.	<u>Gatwick Airport</u> Discover Gatwick – an invitation to learn more about the airport
10.	<u>Residents Correspondence</u> Response to Novartis amended Planning Application from Residents Associations.