

**MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE
TO BE HELD ON THURSDAY 24TH OCTOBER 2019 AT 7.30pm**

COMMITTEE REPORT

To be considered in conjunction with the agenda for this meeting. Numbers relate to the item numbers on the agenda.

1. Public Forum.

The Public Forum will last for a period of up to 15 minutes during which members of the public may put questions to the Council or draw attention to relevant matters relating to the business on the agenda. Each speaker is limited to 3 minutes. The business of the meeting will start immediately following the public forum or at 7.45pm whichever is the earlier.

4. Declarations of Interest.

Members are advised to consider the agenda for the meeting and determine in advance if they may have a Personal, Prejudicial or a Disclosable Pecuniary Interest in any of the agenda items. If a Member decides they do have a declarable interest, they are reminded that the interest and the nature of the interest must be declared at the commencement of the consideration of the agenda item; or when the interest becomes apparent to them. Details of the interest will be minuted.

Where you have a Prejudicial Interest (which is not a Disclosable Pecuniary Interest), Members are reminded that they must withdraw from the meeting chamber after making representations or asking questions.

If the interest is a Disclosable Pecuniary Interest, Members are reminded that they must take no part in the discussions of the item at all; or participate in any voting; and must withdraw from the meeting chamber; unless they have received a dispensation.

5. Chairman's Announcements.

5.1. Heather Playgroup has written to say that the work on the roof of their building for which the Parish Council gave a grant in 2018/19 has now been completed. They would like to thank to Parish Council for their generous contribution to this project.

5.2 Horsham District Council released the second instalment of the precept was received on 27th September 2019 (£163,884.50) and the second instalment of the environmental grant was received on 9th September 2019 (£4,991.97). All scheduled funding has been received from HDC for 2019/20.

5.3 A request for Warrant of Control has been issued to the debtor who owes a total of £1,185.36 including £147.00 court fees. The debt originates from 2018.

5.4 The Rialtas Suite finance package has been updated to enable VAT to be processed digitally. The first submission will be for the period 1st October 2019 to 31st December 2019.

5.5 The Parish Council's registration with the Information Commissioner has been renewed until 19th October 2020.

5.6 The Clerk has made contact with Edge IT Systems to arrange for a demonstration of their financial and booking system, initially to the staff. "The Internal Auditor noted that the RBS Omega System is a tried and tested industry specific package and he made no recommendation to change." After the demonstration a report will be brought to the Finance and Administration Committee with an opportunity for councillors to attend a demonstration. RBS and Edge are the only known industry specific packages, all other systems would necessitate invoices being raised manually from information from a separate booking system.

9. Internal Auditor Engagement letter and Report from Interim Internal Audit

Within the Interim Internal Audit Report it was recommended that the Council has a common e-mail system for Councillors. This was considered by the Finance and Administration Committee at their meeting on 30th August 2018 when it was advised by the Parish Council's Data Protection Officer and rejected "due to the cost and to use the existing methods of sharing documents with awareness of GDPR."

The following extract from the minutes of the August 2018 Finance and Administration Committee explain the costs and other measures put in place.

"UKHost4U provide the Parish Council's domain name 'northhorsham-pc.gov.uk' which hosts e-mail services (directed to Office 365) and website services (wordpress). To add mail box accounts to the domain cost £48 per councillor per year in August 2018, this may have changed. (Total £912).

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

are now.

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

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

12. Community Infrastructure Levy – Grants and donations.

At the Parish Council Meeting on 5th September 2019 It was recommended that the idea of enabling local organisations to apply for the CiL money awarded to the parish council through a grants/ donations system should be further explored by the Finance and Administration Committee.

This was a recommendation put forward by the CiL working party when they met on 29th July 2019. At a subsequent meeting on 10th October 2019 the CiL working party reflected on their recommendation and felt that whilst this was initially thought to be a positive way of moving forward, the additional work by the Parish Council would not be commensurate with any benefit that a local organisation may gain. The Parish Council already has a comprehensive grants policy, guidance and application form. To have to replicate this for a relatively small amount of money was felt to be too onerous and not a good use of Parish Council resource. The CiL Working party recommended that the Finance and Administration Committee do not follow this course of action.

12. Finance and Administration Forecast 2019/20 and Budget 2020/21

The draft Finance and Administration Committee forecast for 2019/20 and Budget for 2020/21 is attached. Each cost centre has been examined and the figure given has been guided by commitments or on the best estimates in the absence of anything concrete.

This is a preliminary draft for discussion by the Committee.

13. Precept 2020/21

The draft precept is attached for discussion by the Committee.

Revenue expenditure and income figures have been put forward by the Property Committee, Planning, Environment and Transport Committee and

Personnel Committee. The figures presented to the Finance and Administration Committee have been included.

The proposals for Earmarked Reserves have been included in the calculation. Based on the forecast for 2019/20 there is likely to be an excess of £42,543, some of which could be transferred to Earmarked Reserves.

It is recommended that all hall hire and multi court fees are increased by 5% except Roffey Millennium Hall which are increased by 3%. This is to give greater parity of hire costs across all of the halls. It is recommended that the charge for a full allotment is increased to £30 per annum and £15 for a half allotment. A list of fees for approval will be brought to the Finance and Administration Committee in February 2020 after the precept has been agreed by the Council in January 2020.

14. Review Financial Regulations

Having reviewed the NALC Model Financial Regulations 2019 the following recommendations are made:-

6.6 Cheques of orders of 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.

Recommendation: To change to

6.6 Cheques of orders of payment may be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting).

11.1 The European Union Procurement Directive shall apply and the terms of the Public Contracts 2006 and the Utilities Contracts Regulations 2006 including thresholds shall be followed.

Recommendation:- To remove.

There are slight deviations between the Parish Council's Financial Regulations and the NALC modal Financial Regulations which relate to amounts and specific responsibilities, but these have been agreed by the Parish Council previously and reflect specific need.

18. Grant applications

Copies of the grant applications have been circulated separately.

Home Start Crawley, Horsham and Mid Sussex request for £700 towards the core costs of their support service.

Previous grant funding is as follows:-

February 2011	£1500	Ongoing work
July 2009	£1000	Ongoing work
March 2008	£1000	Ongoing work

October 2015	£1500	Ongoing work
October 2016	£1500	Service Provision
October 2017	£700	Service provision
October 2018	£700	Service provision

Asperger's Voice request for £1,000 for hire of rooms at Roffey Millennium Hall to hold an event for the 'Understanding Autism' event to mark World Autism Awareness Day 202 and workshop provision.

Previous grant funding is as follows:-

April 2016	£372.36	FOC Hire for Event
December 2016	£200	Towards room hire.
February 2018	£200	Towards room hire

Pauline Whitehead BA(Hons) FSLCC
17.10.19

Finance Report to show income and expenditure to 30th September 2019Period covering 1st April 2019 to 30th September 2019Funding at 30th September 2019

Precept (full year)	327,769
CiL Payment	11,053
Environmental Grant (full year).	9,984
Total	348,806

Income to 30th September 2019

Cost Centre	Actual Income-	Annual Budget	Expected income to September 2019*
Admin	327	100	50
Allotments	541	775	387
North Heath Hall	31,217	64,873	32,436
Holbrook Tythe Barn	19,386	34,110	17,055
Multi Court Lettings	8,759	22,035	11,017
Roffey Millennium Hall	41,726	83,463	41,731
Total	101,956	205,356	102,676

Expenditure to 30th September 2019

Cost Centre	Actual Expenditure	Annual Budget	Expected expenditure to September 2019*
Admin	26,487	55,720	27,860
Grants	1,030	10,000	5,000
Burial	3,365	6,750	3,375
Personnel	148,816	302,450	151,225
Planning, Env, Trans	278	2,250	1,125
Allotments	289	1,200	600
Amenity, Recs and Open Spaces	18,173	50,000	25,000
North Heath Hall	10,791	26,399	13,199
Holbrook Tythe Barn	9,195	23,001	11,500
Roffey Millennium Hall	15,926	37,829	18,914
Total	234,350	515,599	257,798

Net expenditure	(132,394)	(310,243)	(155,122)
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*The proportion of income or expenditure expected to the end of September 2019 has been calculated by dividing the total budget by 12 and multiplying by 6.

Income

The increase in administration income is due to the photocopying service offered by the Parish Council as well as bank interest.

The income from the Amberley Road allotments is for the full year. Harwood Road Allotment Association has not yet been billed for leasing the Harwood Road Allotments in 2019/20.

North Heath Hall has not achieved the income hoped for at this stage of the year, neither has the Multi Court lettings. The shortfall is due to the nurseries and some of the regular

classes who do not start back into their regular hires after the summer break until the second week in September. The main time for hire of the Multi Courts is between September and March and some teams are still in the transition period from grass to the multi-courts during September. Time is 'blocked out' for Caretaker holidays if there is not sufficient cover to take a booking or the hire charge doesn't cover the cost of paying overtime. When the income for the year is calculated, this is taken into consideration and it is expected that the perceived deficit on the Multi Courts and Roffey Millennium Hall will be recovered as the year progresses. The income budget for North Heath Hall was ambitious when it was set and based on a percentage income on top of the calculated figures offered within the proposed budget.

Expenditure

Expenditure is less than the expected proportioned costs for the first six months of the year. There are ongoing works scheduled for the next few months, these include the servicing of the partition walls at Roffey Millennium Hall and North Heath hall, servicing the lightening conductor at Roffey Millennium Hall, undergrowth clearance at the allotments, ongoing repairs to play equipment and tree work following the Arboricultural Survey of trees on Parish Council land. Following the annual fire risk assessments, there is a small amount of remedial work required.

Conclusion

Net expenditure is less than the proportioned costs for the first six months of the year. Anticipated expenditure items are included in the budget and at this stage there is no indication that routine expenditure will be more than has been budgeted for. The Repairs and Renewals Ear Marked Reserve covers unexpected larger items. The finances continue to be closely monitored by all involved.

Earmarked Reserves

Earmarked reserves to 30th September 2019 are shown on the Reserves spreadsheet at the end of the detailed figures and circulated with the report.

The Parish Council set aside £17,520 in the Repairs and Renewals Ear Marked Reserve for 2019/20 work to the Boardwalks at Earles Meadow. The work was completed in August at a cost of £17,120.

An upgrade to streetlights has been undertaken at a cost of £5,200. The Parish Council set aside £6,000 in the 2019/20 budget.

An unexpected water leak at Amberley Road allotments resulted in an invoice of £968 which was taken from the Repairs and Renewals Ear Marked Reserve with the agreement of the Property Committee.

£1,750 of the £6,000 set aside for Tree Management in 2019/20 has been spent on a Tree assessment report. High priority work will be undertaken as advised.

It has been agreed that the CLT working party can spend up to £1,000 to attract more volunteers. This will be shown in the Earmarked Reserves.

Month No : 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>Finance & Administration</u>					
101 Administration					
4007	Councillors Training	490	1,500	1,010	1,010
4008	Councillors Expenses	2,585	9,050	6,465	6,465
4021	Telephone/Fax/Internet	1,190	3,750	2,560	2,560
4022	Postage	434	1,500	1,066	1,066
4023	Stationery and Printing	771	1,750	979	979
4024	Subscriptions	3,465	3,500	35	35
4025	Insurance	8,822	9,200	378	378
4026	Publications/Magazines	17	20	3	3
4028	IT Costs	1,005	2,400	1,395	1,395
4029	Website Maintenance	0	300	300	300
4032	Publicity/Marketing	0	1,000	1,000	1,000
4033	Newsletter	783	700	-83	-83
4038	Office Equipment Maint.	305	1,000	695	695
4051	Bank Charges	25	100	75	75
4053	PWLB Loan Charges	6,409	12,700	6,291	6,291
4057	External Audit Fees	-1,870	1,500	3,370	3,370
4058	Professional Services	1,255	3,000	1,745	1,745
4059	Internal Audit Fees	146	600	454	454
4100	Chairman's Allowance	144	400	256	256
4120	Roffey Hall Equipment	256	750	494	494
4122	Office Equipment	254	1,000	746	746
	Administration :- Expenditure	26,487	55,720	29,233	0
1008	Miscellaneous Income	252	0	252	0
1175	CIL Payment	11,053	0	11,053	0
1176	Precept	327,769	327,769	0	0
1196	Interest Received	75	100	-25	0
	Administration :- Income	339,148	327,869	11,279	
	Net Expenditure over Income	-312,661	-272,149	40,512	
103 Grants					
4155	Other Grants and Donations	1,030	10,000	8,970	8,970
	Grants :- Expenditure	1,030	10,000	8,970	0
	Net Expenditure over Income	1,030	10,000	8,970	

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>104</u> <u>Burial</u>					
4101 Burial Charges	3,365	6,750	3,385		3,385
Burial :- Expenditure	<u>3,365</u>	<u>6,750</u>	<u>3,385</u>	<u>0</u>	<u>3,385</u>
Net Expenditure over Income	<u>3,365</u>	<u>6,750</u>	<u>3,385</u>		
Finance & Administration :- Expenditure	30,882	72,470	41,588	0	41,588
Income	339,148	327,869	11,279		
Net Expenditure over Income	<u>-308,266</u>	<u>-255,399</u>	<u>52,867</u>		
<u>Planning Environment & Transpo</u>					
<u>201</u> <u>Planning, Env & Transport</u>					
4305 Planning Consultant Fees	278	2,250	1,972		1,972
Planning, Env & Transport :- Expenditure	<u>278</u>	<u>2,250</u>	<u>1,972</u>	<u>0</u>	<u>1,972</u>
Net Expenditure over Income	<u>278</u>	<u>2,250</u>	<u>1,972</u>		
Planning Environment & Transpo :- Expenditure	278	2,250	1,972	0	1,972
Income	0	0	0		
Net Expenditure over Income	<u>278</u>	<u>2,250</u>	<u>1,972</u>		
<u>Property</u>					
<u>301</u> <u>Allotments</u>					
4012 Water Rates	-4	100	104		104
4102 Allotment Rent	0	250	250		250
4200 Grass cutting	250	750	500		500
4259 Allotment Maintenance	43	100	57		57
Allotments :- Expenditure	<u>289</u>	<u>1,200</u>	<u>911</u>	<u>0</u>	<u>911</u>
1050 Allotment Rents	541	775	-234		0
Allotments :- Income	<u>541</u>	<u>775</u>	<u>-234</u>		
Net Expenditure over Income	<u>-253</u>	<u>425</u>	<u>678</u>		
<u>302</u> <u>Amenity, Recs & Open Sp</u>					
4019 Window Cleaning	300	925	625		625
4200 Grass cutting	9,153	20,000	10,847		10,847
4250 Bus Shelter Repairs	1,261	2,000	739		739
4251 Play Area & M Crts Maint	2,144	8,000	5,856		5,856

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Month No : 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4252 Open Spaces	1,887	9,000	7,113		7,113
4253 Litter Warden/Clearance	69	850	781		781
4254 Community Services - Dog Bins	1,178	2,069	891		891
4255 Street Lighting - Maint/Supply	1,199	3,500	2,301		2,301
4258 Multicourts Maintenance	892	2,556	1,664		1,664
4260 Workshop	0	100	100		100
4302 Notice Board Maintenance	90	1,000	910		910
Amenity, Recs & Open Sp :- Expenditure	18,173	50,000	31,827	0	31,827
1100 Grants Received	9,984	9,836	148		0
Amenity, Recs & Open Sp :- Income	9,984	9,836	148		
Net Expenditure over Income	8,189	40,164	31,975		
Property :- Expenditure	18,461	51,200	32,739	0	32,739
Income	10,525	10,611	-86		
Net Expenditure over Income	7,936	40,589	32,653		

Halls

401	<u>North Heath Hall</u>					
4011	NNDR	4,469	6,396	1,927	1,927	
4012	Water Rates	647	900	253	253	
4014	Electricity	958	2,640	1,682	1,682	
4015	Gas	393	2,562	2,169	2,169	
4016	Cleaning Materials	434	1,332	898	898	
4017	Refuse Bin Clearance	272	836	564	564	
4018	Sanitary Waste	131	205	74	74	
4019	Window Cleaning	240	738	498	498	
4034	Maintenance - Electrical	375	2,000	1,625	1,625	
4035	Maintenance - Elect Eqp Insp	80	500	420	420	
4036	Maintenance - General	1,201	2,000	799	799	
4037	Maintenance - Fire Alarm Syst	410	750	340	340	
4039	Maint - Intruder Alarm	774	794	20	20	
4041	Maintenance - Fire Extg Insp	0	150	150	150	
4042	Maintenance - Gas Boiler etc	187	650	464	464	
4044	Maintenance - Partition Wall	0	700	700	700	
4061	Legionella Testing	131	236	105	105	
4063	Maintenance - Plumbing	0	750	750	750	
4065	Fire Prevention Sundries	0	75	75	75	
4066	Keyholder Services	90	185	95	95	
4500	Internal Redecorations	0	2,000	2,000	2,000	
	North Heath Hall :- Expenditure	10,791	26,399	15,608	0	15,608

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Month No : 6

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
1000	Hall Lettings	31,217	64,873	-33,657		0
	North Heath Hall :- Income	31,217	64,873	-33,657		
	Net Expenditure over Income	-20,425	-38,474	-18,049		
<u>402</u>	<u>Holbrook Recreation Centre</u>					
4011	NNDR	2,439	3,493	1,054		1,054
4012	Water Rates	0	1,500	1,500		1,500
4014	Electricity	1,249	3,250	2,001		2,001
4015	Gas	208	1,500	1,292		1,292
4016	Cleaning Materials	474	1,575	1,101		1,101
4017	Refuse Bin Clearance	204	836	632		632
4018	Sanitary Waste	100	205	105		105
4019	Window Cleaning	105	323	218		218
4034	Maintenance - Electrical	619	2,000	1,381		1,381
4035	Maintenance - Elect Eqp Insp	80	590	510		510
4036	Maintenance - General	230	2,000	1,770		1,770
4037	Maintenance - Fire Alarm Syst	410	570	160		160
4039	Maint - Intruder Alarm	774	794	20		20
4041	Maintenance - Fire Extg Insp	0	150	150		150
4042	Maintenance - Gas Boiler etc	187	500	314		314
4061	Legionella Testing	116	205	89		89
4063	Maintenance - Plumbing	0	750	750		750
4065	Fire Prevention Sundries	500	575	75		75
4066	Keyholder Services	90	185	95		95
4500	Internal Redecorations	1,411	2,000	589		589
	Holbrook Recreation Centre :- Expenditure	9,195	23,001	13,806	0	13,806
1000	Hall Lettings	19,386	34,110	-14,724		0
1010	Multi Court Lettings	8,759	22,035	-13,276		0
	Holbrook Recreation Centre :- Income	28,145	56,145	-28,000		
	Net Expenditure over Income	-18,950	-33,144	-14,194		
<u>403</u>	<u>Roffey Millennium Hall</u>					
4011	NNDR	4,640	6,642	2,003		2,003
4012	Water Rates	779	1,235	456		456
4014	Electricity	2,090	5,125	3,035		3,035
4015	Gas	1,431	6,150	4,719		4,719
4016	Cleaning Materials	953	1,425	472		472
4017	Refuse Bin Clearance	608	1,663	1,055		1,055

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Month No : 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4018 Sanitary Waste	-90	205	295		295
4019 Window Cleaning	330	1,015	685		685
4020 Refreshment Sale Cost/Sundries	253	500	247		247
4034 Maintenance - Electrical	415	2,000	1,585		1,585
4035 Maintenance - Elect Eqp Insp	223	590	367		367
4036 Maintenance - General	585	3,000	2,415		2,415
4037 Maintenance - Fire Alarm Syst	410	515	105		105
4039 Maint - Intruder Alarm	774	794	20		20
4040 Maintenance - Elevator	1,195	750	-445		-445
4041 Maintenance - Fire Extg Insp	134	150	16		16
4042 Maintenance - Gas Boiler etc	345	1,000	655		655
4044 Maintenance - Partition Wall	0	500	500		500
4061 Legionella Testing	136	250	114		114
4062 Air Conditionaig Maintenance	270	308	38		38
4063 Maintenance - Plumbing	355	1,500	1,145		1,145
4064 Lightning Conductor Works	0	227	227		227
4065 Fire Prevention Sundries	0	100	100		100
4066 Keyholder Services	90	185	95		95
4500 Internal Redecorations	0	2,000	2,000		2,000
Roffey Millennium Hall :- Expenditure	15,926	37,829	21,903	0	21,903
1000 Hall Lettings	40,246	81,263	-41,017		0
1004 Equipment Sale/Sundry Income	650	200	450		0
1006 Refreshment Sale Income	830	2,000	-1,170		0
Roffey Millennium Hall :- Income	41,726	83,463	-41,737		
Net Expenditure over Income	-25,800	-45,634	-19,834		
Halls :- Expenditure	35,912	87,229	51,317	0	51,317
Income	101,087	204,481	-103,394		
Net Expenditure over Income	-65,175	-117,252	-52,077		

Personnel

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
106 Personnel					
4001 Salaries/NI/Pensions	146,097	296,500	150,403		150,403
4002 Childcare Vouchers	1,524	0	-1,524		-1,524
4003 Payroll Admin Charge	0	800	800		800
4009 Staff Expenses/Mileage	1,059	3,000	1,941		1,941
4010 Staff Training	95	1,500	1,405		1,405
4030 Recruitment Advertising	0	250	250		250
4067 Protective Clothing	41	400	359		359
Personnel :- Expenditure	148,816	302,450	153,634	0	153,634
Net Expenditure over Income	148,816	302,450	153,634		

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Month No : 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
Personnel :- Expenditure	148,816	302,450	153,634	0	153,634
Income	0	0	0		
Net Expenditure over Income	148,816	302,450	153,634		
<u>Earmarked Reserves</u>					
901 Earmarked Reserves					
4900 Repairs & Renewals Reserve	23,288	0	-23,288		-23,288
4909 Tree Management	1,750	0	-1,750		-1,750
Earmarked Reserves :- Expenditure	25,038	0	-25,038	0	-25,038
Net Expenditure over Income	25,038	0	-25,038		
Earmarked Reserves :- Expenditure	25,038	0	-25,038	0	-25,038
Income	0	0	0		
Net Expenditure over Income	25,038	0	-25,038		

At : 11:28

Balance Sheet as at - 31st August 2019

31st March 2019

31st August 2019

31st March 2019		31st August 2019	
Current Assets			
24,107	Debtors	23,581	
679	Vat Refunds	2,908	
236,955	Lloyds Bank Accounts	416,863	
85,000	Co-op Community Directplus A/c	85,000	
84,532	Nationwide	84,532	
150	Petty Cash	150	
<u>431,423</u>			<u>613,034</u>
431,423	Total Assets		613,034
Current Liabilities			
37,082	Creditors	29,499	
2,070	Accruals	0	
110	Receipts in Advance	0	
<u>39,261</u>			<u>29,499</u>
392,161	Total Assets Less Current Liabilities		583,535
Represented By			
186,151	General Reserve		375,793
7,955	Earmarked Reserves - VAT Con		7,955
129,450	Earmarked Reserves - R&R Fund		126,932
19,950	Earmarked Reserves - Election		19,950
0	EMR - Tree management work		4,250
5,621	Earmarked Res-Yth Charity Bal		5,621
8,035	Earmarked Reserve Planning		8,035
10,000	Earmarked Reserve - Boiler RMH		10,000
25,000	Earmarked Res Capital Receipt		25,000
<u>392,161</u>			<u>583,535</u> ✓

The above statement represents fairly the financial position of the authority as at 31st August 2019 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial
Officer

Date : _____

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North Horsham Parish Council

Income and Expenditure Account for Year Ended 31st August 2019

31st March 2019		31st August 2019
	Income Summary	
319,943	Precept	327,769
386	Interest Received	75
<u>320,329</u>	Sub Total	<u>327,844</u>
	Operating Income	
35	Administration	11,305
539	Allotments	541
9,986	Amenity, Recs & Open Sp	9,984
64,471	North Heath Hall	31,217
60,694	Holbrook Recreation Centre	28,145
85,141	Roffey Millennium Hall	41,726
<u>541,195</u>	Total Income	<u>450,761</u> ✓
	Running Costs	
45,766	Administration	26,487
0	Section 137	0
5,660	Grants	1,030
6,730	Burial	3,365
287,705	Personnel	148,816
737	Planning, Env & Transport	278
1,589	Allotments	289
34,481	Amenity, Recs & Open Sp	18,173
23,180	North Heath Hall	10,791
21,164	Holbrook Recreation Centre	9,195
34,546	Roffey Millennium Hall	15,926
10,436	Earmarked Reserves	25,038 ✓
<u>471,993</u>	Total Expenditure	<u>259,387</u> ✓
	General Fund Analysis	
106,513	Opening Balance	186,151
541,195	Plus : Income for Year	450,761
<u>647,708</u>		<u>636,911</u>
471,993	Less : Expenditure for Year	259,387
<u>175,715</u>		<u>377,525</u>
4,641	Transfers TO / FROM Reserves	1,732
<u>171,074</u>	Closing Balance	<u>375,793</u> ✓

11053 - CIL
252 - Misc Income

NORTH HORSHAM PARISH COUNCIL
RESERVE BALANCES - 30th September 2019

		EXPENDITURE				INCOME			EXPENDITURE				INCOME			NOTE
		ACTUAL	ACTUAL	BALANCE	TRANSFER	ACTUAL	ACTUAL	BALANCE	ACTUAL	ACTUAL	BALANCE	TRANSFER	ACTUAL	ACTUAL	BALANCE	
		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	01.04.2018	31.09.19	31.09.19	31.09.19	
310/0	GENERAL RESERVES	470391	478024	85277	-10000	468953	500189	106513	461557	541195	186151	-26770	234349	450761	375793	
	EARMARKED RESERVES														0	
320/0	REVENUE - VAT Contingency	0	0	7955		0	0	7955			7955				7955	
321/0	REPAIRS & RENEWALS	23736	0	137030	8000	5144	0	139886	10436		129450	20770	23288		126932	
322/0	ELECTION	0	0	19950		0	0	19950			19950				19950	
323/0	TREE MANAGEMENT WORK	0	0	0		0	0	0				6000	1750		4250	
325/0	DAMAGE	0	0	4000	-4000	0	0	0			0				0	3
326/0	YOUTH PROVISION	0	0	0		0	0	0			0				0	
327/0	ROFFEY YOUTH CLUB	0	0	5621		0	0	5621			5621				5621	1
328/0	PLANNING	3750	0	8250		215	0	8035			8035				8035	
330/0	CAPITAL PROJECTS	0	0	4000	-4000	0	0	0			0				0	3
331/0	RMH BOILER	0	0	0	10000	0	0	10000			10000				10000	
335/0	CAPITAL RECEIPT	0	0	25000		0	0	25000			25000				25000	2
		497877	478024	297083	0	474312	500189	322960	471993	541195	392162	0	259387	450761	583536	

- 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 R & R £26,770 transferred into the RR in 2019 for high priority work : Repair to Boardwalks at Earles Meadow £17,520; Street lighting upgrade £6,000 and Redecorating at Holbrook Tythe Barn £3,250
Expenditure of £5,200 for Streetlighting upgrade and £1,750 for Tree assesment and Broadwalk E.M. £4,200 and Broadwalk E.M. £12,920 and Water Repairs £968

CALCULATION FOR PARTIAL EXEMPTION ON VAT PAID - 2019/20

The table below shows the amount of VAT paid out on invoices. HMRC has agreed partial exemption rates as indicated in the table.

A total of up to £7,500 per annum can be reclaimed on exempt items.

		Standard Holbrook Tythe Barn	Standard North Heath Hall	Standard Multi courts	Fuel Holbrook Tythe Barn	Fuel North Heath Hall	Standard Admin	Column A Total amount of VAT paid on varying rates	Exempt VAT that can be reclaimed.	Standard Roffey Millennium Hall	Standard	Fuel	Column B Total amount of VAT paid on 100% reclaim categories	Total VAT paid - sum of columns A and B
	VAT percent applicable	20%	20%	20%	5%	5%	20%			20%	20%	5%		
Period 1	March - June 2019	287.66	327.37	90.22	7.44	6.27		718.96		894.17	3,407.10	8.07	4,309.34	5,028.30
	VAT reclaim percentage	70%	100%	85%	70%	100%	37%			100%	100%	100%		
	VAT that can be reclaimed	201.36	327.37	76.69	5.21	6.27	0.00	616.90		894.17	3,407.10	8.07	4,309.34	4,926.24
Period 2	July - September 2019	492.04	522.63	83.00	6.94	3.65	26.00	1,134.26		725.92	5,444.13	11.46	6,181.51	7,315.77
	VAT reclaim percentage	70%	100%	85%	70%	100%	37%			100%	100%	100%		
		344.43	522.63	70.55	4.86	3.65	9.62	955.74		725.92	5,444.13	11.46	6,181.51	7,137.25
Period 3	October - December 2019							0.00					0.00	0.00
	VAT reclaim percentage	70%	100%	85%	70%	100%	37%			100%	100%	100%		
		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Period 4	January to March 2020							0.00					0.00	0.00
	VAT reclaim percentage	70%	100%	85%	70%	100%	37%			100%	100%	100%		
		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Cummulative Total	779.70	850.00	173.22	14.38	9.92	26.00	1,853.22		1,620.09	8,851.23	19.53	10,490.85	12,344.07
	VAT reclaim percentage	70%	100%	85%	70%	100%	37%			100%	100%	100%		
	VAT that can be reclaimed	546.79	850.00	147.24	10.07	9.92	9.62	1,572.63	1,572.63	1,620.09	8,851.23	19.53	10,490.85	12,063.48
	£7500 de minimis limit													

Agrees with VAT Return Summary to 30.06.19. Total inputs.

Agrees with VAT Return Summary to 30.09.19. Total inputs.

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MULBERRY & CO

Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

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Surrey, GU7 1BX

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w www.mulberryandco.co.uk
t +44(0)1483 423054

Our Ref: MARK/NOR002

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

05 August 2019

Dear Mrs Whitehead,

Engagement Letter – Local Authority

We are pleased to accept the instruction to act as internal auditors for the Council and are writing to confirm the terms of our appointment outlined below. The purpose of this engagement letter is to set out the basis on which we are engaged to act as internal auditors and our respective areas of responsibility, it should be read in conjunction with our standard terms and conditions.

We are bound by the ethical requirements of the Association of Chartered Certified Accountants, and accept instructions to act for you on the basis that we will act in accordance with those ethical requirements. A copy of these requirements can be viewed at our offices on request or can be seen at www.accaglobal.com.

1. Period of engagement

- a. This letter is effective for accounting periods ending on or after 31st March 2020. (The 2019/20 Council year)
- b. It replaces all previous engagement letters. The previously agreed commencement date for this engagement still applies.
- c. We will deal with matters arising in respect of periods prior to the above period as appropriate.

2. Responsibilities of the Council and Internal auditors

- a. The council is responsible for ensuring that the council maintains adequate accounting records and for preparing financial statements that have been prepared in accordance with current practices and guidelines.
- b. You are also responsible for making available to us, as and when required, all the council's accounting records and all other relevant records and related information, including minutes of all meetings. We are entitled to require from the council's officers and employees such other information and explanations as we think necessary for the performance of our duties as internal auditors.
- c. We have a statutory responsibility to report to the external auditors whether in our opinion the financial statements have been properly prepared in accordance with current practices and guidelines. In forming this opinion, we shall:
 - i. Review the accounting records and all other relevant records and related information, including minutes of all meetings.
 - ii. If deemed necessary, conduct two or more reviews per annum to verify both the procedural and financial aspects of the council.

- iii. Report to you in writing any such adjustments that we may consider necessary, or those areas where we think your systems may require improvement.
 - iv. Sign off the annual return as internal auditors.
- d. We have a professional responsibility to report if the financial statements do not comply in any material respect with applicable accounting standards, unless in our opinion the non-compliance is justified in the circumstances. In determining whether or not the departure is justified we consider:
- i. whether the departure is required in order for the financial statements to give a true and fair view; and
 - ii. whether adequate disclosure has been made concerning the departure
- e. As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We are likely to request from you, and retain, some information and documentation for these purposes and/or to make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity within a reasonable time, there may be circumstances in which we are not able to proceed with the audit appointment.
- f. The provision of audit services is a business in the regulated sector under the Proceeds of Crime Act 2002 and, as such, partners and staff in audit firms have to comply with this legislation which includes provisions that may require us to make a money laundering disclosure in relation to information we obtain as part of our normal audit work. It is not our practice to inform you when such a disclosure is made or the reasons for it because of the restrictions imposed by the 'tipping off' provisions of the legislation.

3. Scope of Audit

- a. Our audit will be conducted in accordance with current practices and guidelines, and will include such tests of transactions and of the existence, ownership and valuation of assets and liabilities as we consider necessary.
- b. We shall obtain an understanding of the accounting and internal control systems in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether proper accounting records have been maintained by the council. We shall expect to obtain such appropriate evidence as we consider sufficient to enable us to draw reasonable conclusions there from.
- c. The nature and extent of our procedures will vary according to our assessment of the council's accounting system and, where we wish to place reliance on it, the internal control system, and may cover any aspect of the business's operations that we consider appropriate. Our audit is not designed to identify all significant weaknesses in the council's systems but, if such weaknesses come to our notice during the course of our audit which we think should be brought to your attention, we shall report them to you. Any such report may not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the council in mind and that we accept no duty or responsibility to any other party as concerns the reports.
- d. As part of our normal audit procedures, we may request you to provide written confirmation of certain oral representations which we have received from you during the course of the audit on matters having a material effect on the financial statements. In particular, where we bring misstatements in the accounts to your attention that are not adjusted, we shall require written representation of your reasons.
- e. In order to assist us with the examination of your financial statements, we shall request sight of all documents or statements, including minutes and reports, which are due to be issued with the financial statements. We are also entitled to attend all general meetings of the council and to receive notice of all such meetings.
- f. The responsibility of safeguarding the assets of the council and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with you. However, we shall endeavour to plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law



or regulations), but our examination should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.

- g. Once we have issued/uploaded our report we have no further direct responsibility in relation to the financial statements for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and that of the Annual Meeting which may affect the financial statements.
- h. We appreciate that the present size of your council renders it uneconomic to create a system of internal control based on the segregation of duties for different functions within each area of the council. In the running of your council we understand that the officers are closely involved with the control of the council's transactions. In planning and performing our audit work we shall take account of this supervision.

4. Electronic Publication

- a. Where audited financial information is published on a website or by other electronic means, it is your responsibility to ensure that any such publication properly presents the financial information and auditor's report. We reserve the right to withhold consent to the electronic publication of our report or the financial statements if they are to be published in an inappropriate manner.
- b. It is your responsibility to ensure there are controls in place to prevent or detect quickly any changes to electronically published information. We are not required to carry out ongoing review of the information after it is first published. The maintenance and integrity of electronically published information is your responsibility and we accept no responsibility for changes made to audited information after it is first posted.

5. Communication

- a. In order to ensure that there is effective two-way communication between us we set out below the expected form and timing of such communications
 - i. We shall contact you by telephone or email prior to each year-end for preliminary discussions concerning the audit.
 - ii. We may arrange a meeting to discuss the forthcoming audit prior to the expected start date.
 - iii. We may arrange a meeting to discuss any matters arising from completing the on-site work.
 - iv. We shall of course contact you on a regular basis regarding both audit and other matters.
 - v. Our report will be issued in .Pdf format via a secure server, to which only the clerk has password access

6. Other services

- a. You may request that we provide other services from time to time. We will issue a separate letter of engagement and scope of work to be performed accordingly. Because rules and regulations frequently change you must ask us to confirm any advice already given if a transaction is delayed or a similar transaction is to be undertaken.

7. Limitation of liability

- a. We specifically draw your attention to our standard terms and conditions which set out the basis on which we limit our liability to you and to others.
- b. There are no third Parties that we have agreed should be entitled to rely on the work done pursuant to this engagement letter other than the external auditors.

8. Fees

- a. Our fees are calculated using a stand rate per hour, plus disbursements and VAT and the standard applicable rate.
- b. Our fees for the 2018/19 council year are £60 per hour + VAT
- c. Where applicable we charge £0.45p per mile for travel
- d. Our fees are payable on presentation of invoice.

9. Agreement of terms

- a. This letter supersedes any previous engagement letter. Once it has been agreed, this letter will remain effective until it is replaced.
- b. If this letter is not in accordance with your understanding of the scope of our engagement or your circumstances have changed, please let us know
- c. This letter should be read in conjunction with the firm's standard terms and conditions.

Yours faithfully,



Mulberry & Co

We confirm that by electronically approving this document we are agreeing that we have read and understood the contents of this letter and related terms and conditions and further agree that it accurately reflects our fair understanding of the services that we require you to undertake.

BUDGET 2020/21
F & A COMMITTEE

		BUDGET 2019/20	ESTIMATED TO 31.03.20	NOTES	BUDGET 2020/21	NOTES
EXPENDITURE - REVENUE						
101	4006	0	0			
	4007	1,500	1,500	Additional training may be required after the elections for new councillors.	1,000	
	4008	9,050	5,535	Based on payments made for April, July and October 2019 and potential for Jan 20.	6,750	Based on 14 Councillors.
	4021	3,750	3,500	Improved rates saw lower bills in 2017/18 and 2018/19. It looks like the trend will be repeated in 19/20	3,500	Reductions are negotiated when possible.
	4022	1,500	1,400	Reduced rate for franking machine and increased use of e-mail to send out invoices resulted in lower costs in 2017/18 and 2018/19. The savings are leveling off.	1,400	
	4023	1,750	1,600	Less printing and hard copies reduces the printing costs	1,600	Need to print fewer documents
	4024	3,500	3,500	The SALC increase is likely to be higher than in recent years.	3,600	Allow for an increase for SALC subs
	4025	9,200	8,850		9,200	To allow for an increase and any additions to policy.
	4026	20	17	LCR	20	
	4028	2,400	2,400		2,400	
	4029	300	300	Hosting charge every two years - due in 2019/20.	0	
	4032	1,000	100	Marketing tends to be done through the website and Facebook to reduce costs.	800	
	4033	700	783	The current contract with Horsham Pages allows for one page articles every two months.	800	
	4038	1,000	1,000	Computers etc.	1,000	
	4051	100	100	Internet banking has reduced costs.	100	
	4053	12,700	12,695	Principal £4,807.70, interest on remaining sum ends 2025.	12,250	
	4057	1,500	1,560		1,600	
	4058	3,000	3,000	GDPR, eviction, HR services, Booking and finance system	3,000	
	4059	600	500	Preparation reduces the time on site and therefore the cost.	500	
	4100	400	400	Covers events such as the APM.	400	
	4120	750	750	Projectors, flasks, flip charts, crockery etc.	750	
	4122	1,000	1,000	Photocopier, chairs	1,000	
103	4155	10,000	10,000		10,000	
104	4101	6,750	6,750	Paid to HDC for upkeep of Roffey Cemetery.	6,750	
		72,470	67,240		68,420	

Appendix C



NORTH HORSHAM PARISH COUNCIL

Precept requirement for 2020/21

Forecast for 2019/20		
Revenue expenditure	510,464	510,464
Income		
Precept	327,769	
Community Infrastructure Levy	11,053	
Environmental Grant	9,984	
Income from hall hires	204,201	553,007
	Excess	42,543

Budget for 2020/21		
Revenue expenditure	528,833	528,833
Income		
Community Infrastructure Levy	0	
Environmental Grant	9,984	
Income from hall hires	212,840	222,824
	Deficit	306,009

General Reserve Considerations for 2020/21	
General Reserve at 31.3.19	186,151
Transfer to R&R EMR for Boardwalk, Streetlights and HTB	26,770
Community Land Trust	1,000
Predicted excess at 31.3.20	42,543
Predicted General Reserve at 31.3.20	200,924

Precept requirement for 2020/21	306,009
EMR play equipment	25,000
EMR Boiler	10,000
EMR R&R EM Boardwalks	7,260
EMR Signs	18,000
Less excess from General Reserve	35,000
Final precept requirement for 2020/21	331,269

NORTH HORSHAM PARISH COUNCIL
SUGGESTED RESERVE BALANCES - from 31.03.16

	BALANCE 31.03.2017	RESERVES TRANSFER 1.4.2017	BALANCE 1.4.2017	ACTUAL EXPENDITURE 31.03.2018	ACTUAL INCOME 31.03.2018	BALANCE 31.03.2018	ESTIMATED EXPENDITURE 31.03.2019	ESTIMATED INCOME 31.03.2019	BALANCE 31.03.2019	RESERVES TRANSFER 1.4.2019	ESTIMATED EMR EXP 31.03.2020	ESTIMATED EXPENDITURE 31.03.2020	ESTIMATED INCOME 31.03.2020	BALANCE 31.03.2020
310/0 GENERAL RESERVES	85,277	-10,000	75,277	468,953	500,189	106,513	461,557	541,195	186,151	-27,770		510,464	553,007	200,924
EARMARKED RESERVES														
320/0 VAT Contingency	7,955		7,955			7,955			7,955					7,955
321/0 Repairs and Renewals	137,030	8,000	145,030	1900		143,130			129,450		-20,770			7955
322/0 Election costs	19,950	0	19,950			19,950			19,950					129450
325/0 Damage	4,000	-4,000	0			0			6,000		1,750			19950
327/0 Roffey Youth Club	5,621		5,621			5,621			5,621					6000
328/0 Planning	8,250		8,250	215		8,035			8,035					5621
330/0 Capital Projects	4,000	-4,000	0			0			0					8035
331/0 Neighbourhood Plan		10,000	10,000			10,000			10,000					0
335/0 Capital projects associated with NHPC Business Plan	25,000		25,000			25,000			25,000					10000
	297,083	0	297,083	471,068	500,189	326,204	461,557	541,195	398,162	-27,770	-19,020	510,464	553,007	412,935

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2019/20 and 2020/21
SUMMARY

	2019/20								2020/21	
	EXPENDITURE				INCOME				BUDGET	
	BUDGET 2019/20	ACTUAL 31.3.2020	ESTIMATED 31.3.2020	TOTAL	BUDGET 2019/20	ACTUAL 31.3.2020	ESTIMATED 31.3.2020	TOTAL	EXPENDITURE	INCOME
Roffey Millennium Hall	37,829	0	37,782	37,782	83,463	0	82,763	82,763	41,642	85,200
North Heath Hall	26,399	0	26,380	26,380	64,873	0	62,500	62,500	27,854	65,625
Holbrook Tythe Barn	23,001	0	22,986	22,986	56,145	0	58,035	58,035	23,757	60,940
Amenities	51,200	0	51,376	51,376	775	0	803	803	53,660	875
F & A (exc. Precept)	72,470	0	67,240	67,240	100	0	100	100	68,420	200
PERSONNEL	302,450	0	302,450	302,450	0	0	0	0	311,250	0
PET	2,250	0	2,250	2,250	0	0	0	0	2,250	0
	515,599	0	510,464	510,464	205,356		204,201	204,201	528,833	212,840

F & A - precept

CiL

Environmental Grant

Total Funding

FUNDING			
BUDGET 2019/20	ACTUAL 31.3.2020	ESTIMATED 31.3.2020	FUNDING 2020/21
327,769		327,769	Precept
0		11,053	0
9,836		9,984	9,984
337,605		348,806	9,984

BUDGET 2020/21
PROPERTY COMMITTEE

		BUDGET 2019/20	ESTIMATED TO 31.03.2020	NOTES ON 2019/20	BUDGET 2020/21	NOTES ON 220/21
EXPENDITURE - REVENUE						
403	ROFFEY MILLENNIUM HALL					
4011	NNDR (Business Rates)	6,642	6,628		6,959	5% increase
4012	Water Rates	1,235	1,235		1,235	
4014	Electricity	5,125	5,125		5,125	
4015	Gas	6,150	6,150		6,150	
4016	Cleaning Materials	1,425	1,425		1,425	
4017	Refuse Clearance (HDC)	1,663	1,640		1,664	
4018	Sanitary Disposals	205	205		220	
4019	Window Cleaning	1,015	990		990	
4020	Refreshment Sale Costs	500	500		500	
4034	Maintenance - electrical	2,000	2,000	Inc £240 for CCTV service	2,000	Inc £240 for CCTV service
4035	Maintenance - electrical insp.	590	590	PAT Tests + electrical inspections + EL	2650	Periodic test required (3/21) + PAT tests and electrical inspections.
4036	Maintenance - general	3,000	3,000		3,250	Defibrillator pads required
4037	Maintenance - fire alarm	515	570		570	
4039	Maintenance - intruder alarm	794	794		794	
4040	Maintenance - lift	750	750	Service visits	750	
4041	Maintenance - fire extinguishers	150	150	To allow for remedial work	150	
4042	Maintenance - gas boiler	1,000	1,000	To allow for remedial work	1,000	
4044	Maintenance - partition wall	500	500	Annual service	500	
4061	Legionella Testing	250	250	Water testing only.	380	Risk assessment and water testing
4062	Maintenance - air conditioning	308	270		300	
4063	Maintenance - plumbing	1,500	1,500		1,500	
4064	Maintenance - lightning conductor	227	230		230	
4065	Fire Prevention Sundries	100	100		620	Fire risk assessment required.
4066	Keyholder Services	185	180		180	
4500	Internal decorations	2,000	2,000		2,500	Upstairs rooms
		37,829	37,782		41,642	

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BUDGET 2020/21
PROPERTY COMMITTEE

EXPENDITURE - REVENUE			BUDGET 2019/20	ESTIMATED TO 31.3.2020	NOTES 2019/20	BUDGET 2020/21	NOTES 2020/21
401	NORTH HEATH HALL						
4011	NNDR (Business Rates)		6,396	6,383	Based on invoices	6,700	5% increase
4012	Water Rates		900	900		900	
4014	Electricity		2,640	2,640		2,640	Savings are always trying to be made.
4015	Gas		2,562	2,562		2,562	Savings are always trying to be made.
4016	Cleaning Materials		1,332	1,332		1,332	
4017	Refuse Clearance (HDC)		836	820	Based on invoices	832	
4018	Sanitary Disposals		205	205		220	
4019	Window Cleaning		738	738		738	
4034	Maintenance - electrical		2,000	2,000	Electrical repairs	2,000	Stage lighting requires moving.
4035	Maintenance - electrical insp.		500	500	No periodic test required. Light testing monthly	500	No periodic testing required. Lights tested monthly.
4036	Maintenance - general		2,000	2,000		2,000	
4037	Maintenance - fire alarm		750	750		750	
4039	Maintenance - intruder alarm		794	794		794	
4041	Maintenance - fire extinguishers		150	150		150	
4042	Maintenance - gas boiler		650	650		650	
4044	Maintenance - partition wall		700	700		700	
4061	Legionella Testing		236	251	Environmental assessment and thermometer calibration.	371	Risk assessment required along with environmental assessment and thermometer calibration.
4063	Maintenance - plumbing		750	750		750	
4065	Fire Prevention Sundries		75	75	New fire notices required	585	Fire risk assessment required in 2020.
4066	Keyholder Services		185	180		180	
4500	Internal decoration		2,000	2,000	Hall and kitchens	2,500	
			26,399	26,380		27,854	

**BUDGET 2020/21
PROPERTY COMMITTEE**

			BUDGET 2019/20	ESTIMATED TO 31.3.2020	NOTES 2019/20	BUDGET 2020/21	NOTES 2020/21
EXPENDITURE - REVENUE							
402	HOLBROOK TYTHE BARN						
4011	NNDR (Business Rates)	3,493	3,486	Actual amount	3,660	5% increase	
4012	Water Rates	1,500	1,500		1,500		
4014	Electricity	3,250	3,250		3,250		
4015	Gas	1,500	1,500		1,500		
4016	Cleaning Materials	1,575	1,575		1,575		
4017	Refuse Clearance (HDC)	836	820		832		
4018	Sanitary Disposals	205	205		220		
4019	Window Cleaning	323	320		450	Misquoted in 2019	
4034	Maintenance - electrical	2,000	2,000		2,000	General electrical maintenance	
4035	Maintenance - electrical insp.	590	590	PAT Tests + electrical inspections + EL	1,900	Drain test and periodic electrical test.	
4036	Maintenance - general	2,000	2,000		2,000		
4037	Maintenance - fire alarm	570	570		570		
4039	Maintenance - intruder alarm	794	794		794		
4041	Maintenance - fire extinguishers	150	150		150		
4042	Maintenance - gas boiler	500	500		500		
4061	Legionella Testing	205	221	Water testing +risk asesment	351	Risk assessment required . And thermometer calibration.	
4063	Maintenance - plumbing	750	750		750		
4065	Fire Prevention Sundries	575	575	Fire risk assessment £500 April 2019	75		
4066	Keyholder Services	185	180		180		
4500	Internal decoration	2,000	2,000		1,500		
		23,001	22,986		23,757		

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BUDGET 2020/21
PROPERTY COMMITTEE

EXPENDITURE - REVENUE			BUDGET 2019/20	ESTIMATED TO 31.03.2020	NOTES ON 2019/20	BUDGET 2020/21	NOTES ON 2020/21
AMENITIES - ALLOTMENTS							
301	4012	Water Rates	100	150	Water leak in 2019	150	More in line with previous bills.
	4102	Rent to WSCC - Harwood Rd	250	275	Actual cost for 2019/20	275	Whilst an increase has been suggested, the figure has been kept at 275 whilst negotiations are in place.
	4200	Grounds Maintenance	750	750	Grass and hedge cutting	750	Grass and hedge cutting
	4259	Allotment Maintenance	100	400	Necessary bramble clearing.	400	Necessary bramble clearing and cutting.
			1,200	1,575		1,575	
OTHER AMENITIES							
302	4019	Bus shelter cleaning	925	925	Regular cleaning of bus shelters.	925	Regular cleaning of bus shelters.
	4200	Grounds Maintenance	20,000	20,500	Some remedial work is required in areas that had been cut back previously.	20,500	Grass amaintenance contract and some ad hoc work.
	4250	Bus Shelter Maintenance	2,000	2,000	Rolling programme of maintenance Bartholomew Road done in 2019 also smashed glass at Manor Fields	2,000	Rolling programme of maitenance
	4251	Play Area Maintenance*	8,000	8,000	Some play equipment requires replacement parts.	8,000	Repairs to equipment and wet pour antiicipted.
	4252	Open Space Maintenance**	9,000	9,000	Includes tree work identified in Tree Survey, repairs to the boardwalks at Earles Meadow and other repairs on the Parish Council's open spaces.	10,500	Includes H&S tree work and work required to Veteran Oak tree at EM (in Management Plan)
	4253	Litter Warden Equipment	850	200	The litter trolley has been repaired several times and there is a possibility that it may not be able to be welded again, however, it looks as if it may last until the end of the financial year.	900	New trolley with litter segregation capability.
	4254	Dog Bin Emptying - HDC	2,069	2,020		2,060	2% inflation
	4255	Street Lighting Maint/Supply	3,500	3,500	Maintenance contract enables work to be undertaken as necessary with known costings	3,500	Includes maintenance and replacement as required
	4258	Multi Courts Maintenance	2,556	2,556		2,600	Permanent lining being undertaken through CiL money should reduce costs in the longer term.
	4260	Workshop	100	100	Security	100	For security, small items.
	4302	Notice Board Maintenance	1,000	1,000	This mainly covers cleaning and small repairs.	1,000	A notice board review is scheduled for 2020/21.
			50,000	49,801		52,085	

*Replacement programmes for equipment at Birches Road Playground and Amberley Road Playground have been identified as 2024 and 2025 respectively. The total replacement cost of equipment at Birches Road Playground has been estimated at £58,078 and Amberley Road Playground at £72,560. In order to have sufficient funds to enable replacement it is recommended that £25,000 is set aside in an Earmarked Reserve for 2020/21, 2021/22 and 2022/23 and that work is undertaken in 2022/23 to ascertain more exact costings including what equipment in each playground could be retained so that more exact funding can be allocated in 2023/24 to enable the programme of replacement to proceed.

**Damage to the bridges on the boardwalks at Earles Meadow has been identified. The cost for repair is £7,260. It is recommended that sufficient money is allocated to the Repairs and Renewals Earmarked Reserve to cover the work being done in 2020/21.

Recommendations from the Property Committee (10/10/19) to the Finance Committee:

To set up an EMR for replacement play equipment and refurbishment at all play areas owned by the Parish Council and that £25,000 be set aside in the following years: 2020/21, 2021/22, 2022/23.

To undertake work in 2022/23 to ascertain more accurate costings to enable a final amount to be allocated in 2023/24 so that the necessary work can proceed.

To allocate £10,000 into the EMR fund for the replacement boiler at Roffey Millennium Hall.

To set aside £7,260 in Repairs and Renewals for repairs to the Earles Meadow board walks in 2020/21.

Recommended following the Property Committee Meeting 10.10.19

BUDGET 2020/21
F & A COMMITTEE

EXPENDITURE - REVENUE			BUDGET 2019/20	ESTIMATED TO 31.03.20	NOTES	BUDGET 2020/21	NOTES
101	4006	Conferences	0	0			
	4007	Councillors' Training	1,500	1,500	Additional training may be required after the elections for new councillors.	1,000	
	4008	Councillors' Expenses	9,050	5,535	Based on payments made for April, July and October 2019 and potential for Jan 20.	6,750	Based on 14 Councillors.
	4021	Telephone	3,750	3,500	Improved rates saw lower bills in 2017/18 and 2018/19. It looks like the trend will be repeated in 19/20	3,500	Reductions are negotiated when possible.
	4022	Postage	1,500	1,400	Reduced rate for franking machine and increased use of e-mail to send out invoices resulted in lower costs in 2017/18 and 2018/19. The savings are leveling off.	1,400	
	4023	Stationery and Printing	1,750	1,600	Less printing and hard copies reduces the printing costs	1,600	Need to print fewer documents
	4024	Subscriptions	3,500	3,500	The SALC increase is likely to be higher than in recent years.	3,600	Allow for an increase for SALC subs
	4025	Insurance	9,200	8,850		9,200	To allow for an increase and any additions to policy.
	4026	Publications	20	17	LCR	20	
	4028	IT Costs (Software)	2,400	2,400		2,400	
	4029	Website Maintenance (hosting)	300	300	Hosting charge every two years - due in 2019/20.	0	
	4032	Publicity/Marketing	1,000	100	Marketing tends to be done through the website and Facebook to reduce costs.	800	
	4033	Newsletter	700	783	The current contract with Horsham Pages allows for one page articles every two months.	800	
	4038	Office Equipment Maintenance	1,000	1,000	Computers etc.	1,000	
	4051	Bank Charges	100	100	Internet banking has reduced costs.	100	
	4053	PWLB Loan Charges	12,700	12,695	Principal £4,807.70, interest on remaining sum ends 2025.	12,250	
	4057	External Audit Fees	1,500	1,560		1,600	
	4058	Professional Services	3,000	3,000	GDPR, eviction, HR services, Booking and finance system	3,000	
	4059	Internal Audit Fees	600	500	Preparation reduces the time on site and therefore the cost.	500	
	4100	Chairman's Allowance	400	400	Covers events such as the APM.	400	
	4120	RMH Equipment (for hire)	750	750	Projectors, flasks, flip charts, crockery etc.	750	
	4122	Office Equipment	1,000	1,000	Photocopier, chairs	1,000	
103	4155	Grants	10,000	10,000		10,000	
104	4101	Burial Charges	6,750	6,750	Paid to HDC for upkeep of Roffey Cemetery.	6,750	
			72,470	67,240		68,420	

**BUDGET 2020/21
PERSONNEL COMMITTEE**

			BUDGET	ESTIMATED TO	NOTES 2019/20	BUDGET	NOTES 2020/21
			2019/20	31.03.2020		2020/21	
EXPENDITURE - REVENUE							
106	4001	Salaries/NI/Pensions	296,500	296,500	2% increase, average caretaker holiday cover, pay awards and additional admin cover.	305,800	
	4003	Payroll Administration Charge	800	1,000	To cover pension changes	800	
	4009	Staff Expenses	3,000	3,000	Increase in hires requires more journeys	2,500	
	4010	Staff Training	1,500	1,500	To ensure that statutory requirements are met.	1,500	
	4030	Recruitment Advertising	250	50	Nominal sum	250	
	4031	Staff Personal Protective Clothing	400	400	Additional polo shirts and sweatshirts and any other necessary protective clothing.	400	
			302,450	302,450		311,250	

The Personnel Committee recommended a figure of £305,053 for salaries for 2020/21. Further calculations suggest to include holiday cover, the amount needs to be increased to £305,800.

**BUDGET 2020/21
PET COMMITTEE**

			BUDGET 2019/20	ESTIMATED TO 31.03.2020	NOTES 2019/20	BUDGET 2020/21	NOTES 2020/21
EXPENDITURE - REVENUE							
201	4305	Planning Consultant Fees	2,250	2,250		2,250	
			2,250	2,250		2,250	

Recommended following the PET Meeting on 19.9.19

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**BUDGET 2020/21
INCOME**

			BUDGET 2019/20	ESTIMATED TO 31.3.2020	NOTES 2019/20	BUDGET 2020/21	NOTES 2020/21
		INCOME					
401	1000	Hall Lettings	64,873	62,500	Income inflated above the calculated rate.	65,625	NHH - 5% increase
402	1000	Hall Lettings	34,110	36,000		37,800	HTB - 5% increase
	1010	Multi Court Income	22,035	22,035		23,140	5% increase
403	1000	Hall Lettings	81,263	81,263		83,700	RMH - 3% to try to equalise the cost of the hires across the halls. VAT payable at RMH only
	1004	Miscellaneous Income	200	500		500	
	1006	Sale of Beverages	2,000	1,000	Fewer hires require refreshments	1,000	
101	1196	Interest Received	100	100	Interest rates are very low	200	Potential for higher interest .
301	1050	Allotment Rents	775	803	More work is required at the allotments and the current rents do not cover it.	875	Increase full allotment from £27.05 per annum to £30 and half allotment from 13.55 per annum to £15. (11% increase). To work towards covering the cost of providing the allotments.
			205,356	204,201		212,840	

Recommended following the Property Committee Meeting 10.10.19



NORTH HORSHAM PARISH COUNCIL

PENSIONS POLICY

1.	POLICY
1.1	Office staff at North Horsham Parish Council who are eligible jobholders are automatically enrolled in the Local Government Pension Scheme (LGPS) which is administered by Hampshire County Council (HCC) from the start of their employment.
1.2	Caretakers employed after 10 th January 2019 who are eligible jobholders will automatically be enrolled in the People's Pension Scheme from the start of their employment.
1.3	The Parish Council has agreed to match employee's contributions to the People's Pension up to a maximum of 7% of their pensionable pay.
1.3	All employees will be given details of the relevant pension schemes and guidance by the Pensions Regulator will be followed. Employees are entitled to opt out of the scheme should they wish to.
1.4	The employer has to re-enrol employees into the LGPS scheme every three years and employees who have previously opted out may need to opt out again. Details are provided by HCC.
1.5	Whilst payments are made into an employee's pension fund, it is their responsibility to review their pension arrangements from time to time and to make sure that they have suitable provision for their retirement.
1.6	Any changes to North Horsham Parish Council's Pension Policy will be notified to the LGPS Scheme Administrator (HCC) and The People's Pension and all Scheme members within one month of those changes occurring.
2.	REVIEW OF THE POLICY
2.1	Subject to any new legislation, changes in case law which require immediate amendment or the requirements of the Parish Council, the Policy will be reviewed every two years. The next review will be in October 2021.