

**NORTH HORSHAM PARISH COUNCIL**

**MINUTES OF A MEETING OF THE  
FINANCE AND ADMINISTRATION COMMITTEE  
HELD ON THURSDAY 24<sup>th</sup> OCTOBER 2019 AT 7.30pm  
AT ROFFEY MILLENNIUM HALL**

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

\* denotes absence

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

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**FA/341/19 Public Forum**

There was no-one in attendance.

**FA/342/19 Apologies**

There were no apologies for absence.

**FA/343/19 Minutes**

The Minutes of the scheduled Finance and Administration Committee Meeting held on 27<sup>th</sup> June 2019 and the Extraordinary Finance and Administration Committee Meetings held on 12<sup>th</sup> August 2019 and 7<sup>th</sup> October 2019 were agreed and signed by the Chairman as being a correct record.

**FA/344/19 Declarations of Interest**

Cllr S Torn declared a prejudicial interest in the grant application for Home Start Crawley, Horsham and Mid Sussex referred to at FA/356/19 as he holds an official position within the Charity.

**FA/345/19 Chairman's Announcements**

1. Heather Playgroup had written to report that the work on the roof of their building for which the Parish Council gave a grant in 2018/19 had now been completed. They thanked the Parish Council for their generous contribution to this project.

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

3. A request for a Warrant of Control had been issued to the debtor who owes a total of £1,185.36 including £147.00 court fees. The debt originates from 2018.
4. The Rialtas Suite finance package had been updated to enable VAT to be processed digitally. The first submission will be for the period 1<sup>st</sup> October 2019 to 31<sup>st</sup> December 2019.
5. The Parish Council's registration with the Information Commissioner had been renewed until 19<sup>th</sup> October 2020.
6. The Clerk had 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. Rialtas Business Systems and Edge IT are the only known industry specific packages, all other systems would necessitate invoices being raised manually from information from a separate booking system.

**FA/346/19 Internal Controls Working Party**

The Internal Controls Meeting scheduled for 14<sup>th</sup> October 2019 was cancelled due to illness.

**It was RESOLVED to:-**

- 1. To receive the notes from the Internal Controls Working Party held on 10<sup>th</sup> September 2019.**
- 2. To remove Section 4 from the 'Expenditure Testing and Procedures' and to direct the Internal Controls Working Party to include direct debits and an invoice over £5,000 when choosing 6 invoices to be tested through the system.**
- 3. To investigate better interest rates in line with the Parish Council's investment policy and report back to a future Finance and Administration Committee.**
- 4. To agree the next Internal Controls Working Party Meeting, would be held on Monday 18<sup>th</sup> November starting at 7.30pm.**

**FA/347/19 Finance Review to 30<sup>th</sup> September 2019**

**The Committee RESOLVED:-**

- 1. To note the Financial Report to 30<sup>th</sup> September 2019 including reserve balances (attached).**
- 2. That the Chairman had confirmed and signed to evidence the bank reconciliation for the Lloyds Bank Account (against the cash book figure of £416,863.14) and all additional Council Parish bank accounts as at 30<sup>th</sup> September 2019. Total Bank and Cash Balances to 30<sup>th</sup> September 2019 were £594,534.06.**
- 3. That the calculation for partial exemption on VAT which could be reclaimed up to 30<sup>th</sup> September 2019 was noted at £1,572.63 which falls below the £7,500 de minimus limit.**

**FA/348/19 External Audit 2018/19**

**The Committee RESOLVED:-**

- 1. To note that the Statement of Accounts and Annual Governance Statement for year ended 31 March 2019 had been audited by Moore East Midlands and were unqualified. A copy of the Annual Governance and Accountability Return for 2018/19 had been displayed on the Parish Council website.**
- 2. To note that a form of Notice of Conclusion of Annual Audit had been displayed on notice boards and on the Parish Council's website.**

**FA/349/19 Internal Auditor Engagement letter and Report from Interim Internal Audit**

**The Committee RESOLVED to agree the Internal Auditor Engagement letter dated 5<sup>th</sup> August 2019 which includes the scope of the Internal Audit.**

The Committee considered the Interim Internal Audit Report dated 19<sup>th</sup> September 2019. The Internal Auditor recommended that the Council had a common e-mail system for Councillors. This had been considered previously by the Committee and rejected due to cost. The Chairman of Finance offered advice on how common e-mails could be achieved using the existing host of the domain name free of charge.

**The Committee NOTED the advice from the Internal Auditor and the guidance given by the Chairman of Finance and RESOLVED to offer common e-mail addresses to those Councillors who wanted them. This provided a**

**more consistent approach to e-mail addresses and compliance with General Data Protection Regulations 2018.**

Councillors are advised to have a separate e-mail address for Council work and not to store personal information on their computers. 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. 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 an 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."

**FA/350/19 Community Infrastructure Levy (CiL) – Grants and donations**

The CiL working party had explored the idea of the Parish Council awarding a portion of their CiL funding as part of a grant awarding scheme to local organisations, however, following further discussion, the working party agreed that the Parish Council already has a comprehensive grants policy, guidance and application form and that to have to replicate this for a relatively small amount of money was too administratively onerous and not a good use of a Parish Council resource. The Finance and Administration Committee supported the views of the CiL working party.

**FA/351/19 Bank Mandates**

**The Committee RESOLVED:-**

- 1. To note confirmation letters from Lloyds Bank (7<sup>th</sup> October 2019), the Co-operative Bank (8<sup>th</sup> October 2019) and Nationwide (30<sup>th</sup> September 2019) which state that the following Councillors are signatories:-  
Cllr P. Burgess, Cllr J. Gough, Cllr R. Knight, Cllr J. Smithurst,  
Cllr S. Torn, Cllr R. Turner, Cllr S. Wilton.**
- 2. To note that Cllr A. Britten is a signatory for Lloyds Bank.**
- 3. To note that the Clerk is a signatory on all bank accounts.**
- 4. To agree that the Deputy Clerk be added as a signatory on the Nationwide Bank account. She is a signatory on Lloyds Bank and the**

**Co-operative Bank.**

**FA/352/19 Finance and Administration Forecast 2019/20 and Budget 2020/21**

The Committee reviewed the draft Finance and Administration expenditure forecast for 2019/20 of £67,240 and the draft expenditure budget for 2020/21 of £68,420 and **RECOMMENDED** that it be put forward to the precept setting process.

**FA/353/19 Precept 2020/21**

The Committee **RESOLVED** :-

1. To note the revenue forecasts put forward by the Planning, Environment and Transport Committee (2019/20 - £2,250 / 2020/21 - £2,250) , Property Committee (2019/20 - £138,524 / 2020/21 - £146,913 and Personnel Committee (2019/20 - £302,450/ 2020/21 - £311,250).
2. To note recommendations to allocate money for upgrading play areas (£25,000), Boardwalks at Earles Meadow (£7,200), Roffey Millennium Boiler (£10,000) and Signs (£18,000).
3. To recommend a 5% increase in fees for Holbrook Tythe Barn, North Health Hall and Multi Courts. To recommend a 3% increase for hires at Roffey Millennium Hall. (This is to try to equalise the cost of the hires across the halls. VAT is payable at Roffey Millennium Hall). To recommend increasing the cost of a full allotment to £30 and half to £15. The final fee list will be considered by the Finance Committee in February 2020.
4. To note preliminary precept calculations.

**FA/354/19 Review Financial Recommendations**

In response to updated Model Financial Regulations issued by NALC earlier in 2019, it was **RESOLVED** to remove Financial Regulation 6.6 relating to when payments can be presented and 11.1 relating to European Union Procurement Directives from the existing Financial Regulations and **RECOMMEND** the amended version to Full Council.

It was **NOTED** that there are slight deviations between the Parish Council's Financial Regulations and the NALC model Financial Regulations which relate to amounts and specific responsibilities, but these have been agreed by the Parish Council previously and reflect specific need.

**FA/355/19 Pensions Policy**

The Committee **RECOMMENDED** a revised Pensions Policy (attached) to reflect a change of pension provider for caretakers employed after July 2019 to full Council.

**FA/356/19 Grant Applications**

There was £8,970 left in the grant budget for 2019/20. All applications and supporting documents had been circulated to the Committee by e-mail.

*Cllr Torn left the Chamber and took no part in the decision making.  
Cllr Smithurst took the Chair.*

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

Previous grant awards from the Parish Council:-

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

The Finance and Administration Committee **RESOLVED** to award £700 to support the ongoing work of Home Start Crawley, Horsham and Mid Sussex.

*Cllr Torn re-joined the meeting and took the Chair.*

**Asperger's Voice** – request for contribution of £1,000 to hire rooms at Roffey Millennium Hall to hold an event for the 'Understanding Autism' event to mark World Autism Awareness Day 2020 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

The Finance Committee **RESOLVED** to award £1,000 to support Asperger's Voice to mark World Autism Awareness Day 2020.

**FA/357/19 Date of next meeting**

The next meeting is scheduled for Thursday 12<sup>th</sup> December 2019.

There being no other business, the Chairman closed the meeting at 8.20 p.m.

Signed .....

Date.....

## Finance Report to show income and expenditure to 30<sup>th</sup> September 2019

Period covering 1<sup>st</sup> April 2019 to 30<sup>th</sup> September 2019

### Funding at 30<sup>th</sup> September 2019

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

### Income to 30<sup>th</sup> 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
<b>Total</b>	<b>101,956</b>	<b>205,356</b>	<b>102,676</b>

### Expenditure to 30<sup>th</sup> 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
<b>Total</b>	<b>234,350</b>	<b>515,599</b>	<b>257,798</b>

<b>Net expenditure</b>	<b>(132,394)</b>	<b>(310,243)</b>	<b>(155,122)</b>
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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 30<sup>th</sup> 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
<b>Finance &amp; Administration</b>						
<u>101</u>	<u>Administration</u>					
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	<b>26,487</b>	<b>55,720</b>	<b>29,233</b>	<b>0</b>	<b>29,233</b>
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	<b>339,148</b>	<b>327,869</b>	<b>11,279</b>		
	<b>Net Expenditure over Income</b>	<b>-312,661</b>	<b>-272,149</b>	<b>40,512</b>		
<u>103</u>	<u>Grants</u>					
4155	Other Grants and Donations	1,030	10,000	8,970		8,970
	Grants :- Expenditure	<b>1,030</b>	<b>10,000</b>	<b>8,970</b>	<b>0</b>	<b>8,970</b>
	<b>Net Expenditure over Income</b>	<b>1,030</b>	<b>10,000</b>	<b>8,970</b>		

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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>
<b>Net Expenditure over Income</b>	<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		
<b>Net Expenditure over Income</b>	<u>-308,266</u>	<u>-255,399</u>	<u>52,867</u>		
<b><u>Planning Environment &amp; Transpo</u></b>					
<u>201</u> <u>Planning, Env &amp; 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>
<b>Net Expenditure over Income</b>	<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		
<b>Net Expenditure over Income</b>	<u>278</u>	<u>2,250</u>	<u>1,972</u>		
<b><u>Property</u></b>					
<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>		
<b>Net Expenditure over Income</b>	<u>-253</u>	<u>425</u>	<u>678</u>		
<u>302</u> <u>Amenity, Recs &amp; 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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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	<b>18,173</b>	<b>50,000</b>	<b>31,827</b>	<b>0</b>	<b>31,827</b>
1100 Grants Received	9,984	9,836	148		0
Amenity, Recs & Open Sp :- Income	<b>9,984</b>	<b>9,836</b>	<b>148</b>		
<b>Net Expenditure over Income</b>	<b>8,189</b>	<b>40,164</b>	<b>31,975</b>		
Property :- Expenditure	<b>18,461</b>	<b>51,200</b>	<b>32,739</b>	<b>0</b>	<b>32,739</b>
Income	<b>10,525</b>	<b>10,611</b>	<b>-86</b>		
<b>Net Expenditure over Income</b>	<b>7,936</b>	<b>40,589</b>	<b>32,653</b>		

**Halls**

401	North Heath Hall					
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	<b>10,791</b>	<b>26,399</b>	<b>15,608</b>	<b>0</b>	<b>15,608</b>

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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	<b>31,217</b>	<b>64,873</b>	<b>-33,657</b>		
	<b>Net Expenditure over Income</b>	<b>-20,425</b>	<b>-38,474</b>	<b>-18,049</b>		
<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 Syt	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	<b>9,195</b>	<b>23,001</b>	<b>13,806</b>	<b>0</b>	<b>13,806</b>
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	<b>28,145</b>	<b>56,145</b>	<b>-28,000</b>		
	<b>Net Expenditure over Income</b>	<b>-18,950</b>	<b>-33,144</b>	<b>-14,194</b>		
<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 Syt	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 Conditionaing 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	<b>15,926</b>	<b>37,829</b>	<b>21,903</b>	<b>0</b>	<b>21,903</b>
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	<b>41,726</b>	<b>83,463</b>	<b>-41,737</b>		
<b>Net Expenditure over Income</b>	<b>-25,800</b>	<b>-45,634</b>	<b>-19,834</b>		
Halls :- Expenditure	<b>35,912</b>	<b>87,229</b>	<b>51,317</b>	<b>0</b>	<b>51,317</b>
Income	<b>101,087</b>	<b>204,481</b>	<b>-103,394</b>		
<b>Net Expenditure over Income</b>	<b>-65,175</b>	<b>-117,252</b>	<b>-52,077</b>		

**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	<b>148,816</b>	<b>302,450</b>	<b>153,634</b>	<b>0</b>	<b>153,634</b>
<b>Net Expenditure over Income</b>	<b>148,816</b>	<b>302,450</b>	<b>153,634</b>		

(7)

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		
<b>Net Expenditure over Income</b>	<b>148,816</b>	<b>302,450</b>	<b>153,634</b>		
<b><u>Earmarked Reserves</u></b>					
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
<b>Net Expenditure over Income</b>	<b>25,038</b>	<b>0</b>	<b>-25,038</b>		
Earmarked Reserves :- Expenditure	25,038	0	-25,038	0	-25,038
Income	0	0	0		
<b>Net Expenditure over Income</b>	<b>25,038</b>	<b>0</b>	<b>-25,038</b>		

## Balance Sheet as at - 31st August 2019

31st March 2019

31st August 2019

31st March 2019		31st August 2019	
<b>Current Assets</b>			
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>
<b>431,423</b>	<b>Total Assets</b>		<b>613,034</b>
<b>Current Liabilities</b>			
37,082	Creditors	29,499	
2,070	Accruals	0	
110	Receipts in Advance	0	
<u>39,261</u>			<u>29,499</u>
<b>392,161</b>	<b>Total Assets Less Current Liabilities</b>		<b>583,535</b>
<b>Represented By</b>			
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
	<b>Income Summary</b>	
319,943	Precept	327,769
386	Interest Received	75
<u>320,329</u>	Sub Total	<u>327,844</u>
	<b>Operating Income</b>	
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> ✓
	<b>Running Costs</b>	
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> ✓
	<b>General Fund Analysis</b>	
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	
	<b>EARMARKED RESERVES</b>														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



## NORTH HORSHAM PARISH COUNCIL

### PENSIONS POLICY

<b>1.</b>	<b>POLICY</b>
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 <sup>th</sup> 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.
<b>2.</b>	<b>REVIEW OF THE POLICY</b>
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.