

**MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE  
TO BE HELD ON THURSDAY 13<sup>TH</sup> FEBRUARY 2020 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 recorded in the minutes.

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.**

The Deputy Clerk has been confirmed as a signatory on the Nationwide Bank account.

**9. Outstanding debt**

The County Court in Brighton has notified the Council that a warrant issued on 14.10.2019 has not been executed because the bailiff has not had the opportunity to take control of goods despite several visits to the debtor. The Council has two options. To provide further information to re-issue the warrant which may attract a fee or write off the debt. The Parish Council has already provided as much information as is available.

**10. Bank Interest Rates**

Following the meeting of the Finance and Administration Committee on 12<sup>th</sup> December 2019 an application has been submitted to the Co-operative Bank to change the current

account to a 95 Day Notice account with no fixed term and yielding an interest rate of 1%.

The Committee agreed to open a 9 month Fixed Rate Bond with Lloyds Bank for £85,000 at an interest rate of 0.08%. Lloyds Bank offered a Fixed Rate Bond until 18<sup>th</sup> December 2020 at an interest rate of 1.05%. Therefore £85,000 has been invested in the Fixed Rate Bond giving a higher interest rate for a slightly longer period.

The Committee agreed to invest £85,000 in the Aldermore Bank for 12 months, but the bank would not accept an application as the Parish Council is not a Limited Company, Sole Trader, Partnership or individual.

Investments must be made in line with the Parish Council's Investment Policy.

Savings products offered by the banks used by the Parish Council have been noted below.

<b>Supplier</b>	<b>Investment type</b>	<b>Term</b>	<b>Rate</b>
Lloyds Bank	Fixed term deposit	3 months	0.70%AER
Lloyds Bank	Fixed term deposit	6 months	0.75% AER
Lloyds Bank	Fixed term deposit	9 months	0.80% AER
Lloyds Bank	Fixed Term Deposit	12 months	1.05% AER
Nationwide	Fixed Rate Bond	12 months	0.75% AER
Nationwide	Fixed Rate Bond	24 months	0.85% AER
Nationwide	Fixed Rate Bond	36 months	1.00% AER

AER stands for annual equivalent rate and illustrates the interest rate if it was paid and compounded once each year.

In order to benefit from a fixed rate deposit at Barclays, a current account would be required.

#### **14. Grant application.**

There remains £6,640 available for grants in 2019/20.

The grant application from the Friends of North Heath Community Primary School is for £1,395 and will provide seating in a quiet area which enable students to enjoy a place for quiet and calm.

All required supporting documents have been submitted. The Parish Council hasn't supported the North Heath Community Primary School with funding in the past.

A grant application for £300 from the North Horsham Friendship Club is for ongoing support to supplement subscriptions and to pay for entertainment and transport for trips.

All required supporting document have been submitted along with a programme of events and some comments from those who attend the Friendship Club.

The Parish Council has supported this initiative as follows:-

October 2014	£500	Set Up costs
October 2015	£300	Ongoing work
December 2016	£150	Christmas entertainer and small gifts.
February 2018	£200	Entertainment and transport costs.
February 2019	£225	Entertainment and transport costs.

Pauline Whitehead BA(Hons) FSLCC  
03.02.2020

Finance Report to show income and expenditure to 31<sup>st</sup> December 2019Period covering 1<sup>st</sup> April 2019 to 31<sup>st</sup> December 2019Funding at 31<sup>st</sup> December 2019

Precept (full year)	<b>327,769</b>
CiL Payment	<b>11,053</b>
Environmental Grant (full year).	<b>9,984</b>
HDC Year of Culture Grant returned	<b>(1,000)</b>
<b>Total</b>	<b>347,806</b>

Income to 31<sup>st</sup> December 2019

Cost Centre	Actual income	Annual Budget	Expected income to December 2019*
Admin	373	100	75
Allotments	541	775	581
North Heath Hall	49,128	64,873	48,655
Holbrook Tythe Barn	30,030	34,110	25,582
Multi Court Lettings	15,629	22,035	16,526
Roffey Millennium Hall	61,495	83,463	62,597
<b>Total</b>	<b>157,196</b>	<b>205,356</b>	<b>154,016</b>

Expenditure to 31<sup>st</sup> December 2019

Cost Centre	Actual Expenditure	Annual Budget	Expected expenditure to December 2019*
Admin	32,743	55,720	41,790
Grants	3,360	10,000	7,500
Burial	5,048	6,750	5,063
Personnel	223,693	302,450	226,837
Planning, Env, Trans	278	2,250	1,687
Allotments	311	1,200	900
Amenity, Recs and Open Spaces	32,035	50,000	37,500
North Heath Hall	17,127	26,399	19,799
Holbrook Tythe Barn	12,290	23,001	17,251
Roffey Millennium Hall	23,099	37,829	28,372
<b>Total</b>	<b>349,984</b>	<b>515,599</b>	<b>386,699</b>

<b>Net expenditure</b>	<b>(192,788)</b>	<b>(310,243)</b>	<b>(232,683)</b>
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\*The proportion of income or expenditure expected to the end of December 2019 has been calculated by dividing the total budget by 12 and multiplying by 9.

## 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's annual invoice for £275 has been issued in January 2020.

The Multi Court bookings reduced during December, but the shortfall is likely to be made up over the next three months. Roffey Millennium Hall was in the main closed for the last two weeks in December, but it is likely that the shortfall will be made up over the next three months.

The income at North Heath Hall was boosted by the hire for the pantomime and Holbrook Tythe Barn continues to be popular for parties.

### **Expenditure**

Expenditure is less than the expected proportioned costs for the nine month period from April 2019 to December 2019. There has been a series of redecoration and repairs over the Christmas period when the halls were closed. Salaries have made noticeable savings. This is because staff vacancies have been filled and the requirement for cover from office staff has reduced. Careful management of staff holiday and overtime has also been a contributing factor.

### **Conclusion**

Net expenditure is around £40,000 less than the proportioned costs for the first nine 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**

Expenditure from Earmarked reserves to 31<sup>st</sup> December 2019 are shown on the Reserves spreadsheet at the end of the detailed figures and circulated with the report and are as follows:-

Boardwalks at Earles Meadow	£ 17,120.
Upgrade to streetlights.	£ 5,200.
Unexpected water leak at Amberley Road allotments	£ 968.
Tree assessment report as part of tree management	£ 1,750
CLT working party	£ 199
CiL expenditure	£ 619
<b>Total</b>	<b>£ 25,856</b>

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2019

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>101 Administration</u>						
1008 Miscellaneous Income	0	(748)	0	748		
1175 CIL Payment	0	11,053	0	(11,053)		
1176 Precept	0	327,769	327,769	0		
1196 Interest Received	15	121	100	(21)		
Administration :- Income	<u>15</u>	<u>338,195</u>	<u>327,869</u>	<u>(10,326)</u>		
4007 Councillors Training	0	770	1,500	730		730
4008 Councillors Expenses	0	4,340	9,050	4,710		4,710
4021 Telephone/Fax/Internet	450	1,640	3,750	2,110		2,110
4022 Postage	(25)	418	1,500	1,082		1,082
4023 Stationery and Printing	76	1,089	1,750	661		661
4024 Subscriptions	0	3,465	3,500	35		35
4025 Insurance	0	8,822	9,200	378		378
4026 Publications/Magazines	0	17	20	3		3
4028 IT Costs	154	1,462	2,400	938		938
4029 Website Maintenance	0	84	300	216		216
4032 Publicity/Marketing	0	0	1,000	1,000		1,000
4033 Newsletter	0	783	700	(83)		(83)
4038 Office Equipment Maint.	0	437	1,000	563		563
4051 Bank Charges	4	101	100	(1)		(1)
4053 PWLB Loan Charges	0	6,409	12,700	6,291		6,291
4057 External Audit Fees	0	(570)	1,500	2,070		2,070
4058 Professional Services	59	2,567	3,000	433		433
4059 Internal Audit Fees	0	146	600	454		454
4100 Chairman's Allowance	95	254	400	146		146
4120 Roffey Hall Equipment	0	256	750	494		494
4122 Office Equipment	0	254	1,000	746		746
Administration :- Indirect Expenditure	<u>812</u>	<u>32,743</u>	<u>55,720</u>	<u>22,977</u>	<u>0</u>	<u>22,977</u>
<b>Net Income over Expenditure</b>	<u>(797)</u>	<u>305,451</u>	<u>272,149</u>	<u>(33,302)</u>		
<u>103 Grants</u>						
4155 Other Grants and Donations	630	3,360	10,000	6,640		6,640
Grants :- Indirect Expenditure	<u>630</u>	<u>3,360</u>	<u>10,000</u>	<u>6,640</u>	<u>0</u>	<u>6,640</u>
<b>Net Expenditure</b>	<u>(630)</u>	<u>(3,360)</u>	<u>(10,000)</u>	<u>(6,640)</u>		
<u>104 Burial</u>						
4101 Burial Charges	0	5,048	6,750	1,702		1,702
Burial :- Indirect Expenditure	<u>0</u>	<u>5,048</u>	<u>6,750</u>	<u>1,702</u>	<u>0</u>	<u>1,702</u>
<b>Net Expenditure</b>	<u>0</u>	<u>(5,048)</u>	<u>(6,750)</u>	<u>(1,702)</u>		

\* £1,000 Year of Culture grant returned  
 £252 - photocopying

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2019

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>106 Personnel</u>						
4001 Salaries/NI/Pensions ** + 24,067.92	0	194,767	296,500	101,733		101,733
4002 Childcare Vouchers Dec salaries	254	2,285	0	(2,285)		(2,285)
4003 Payroll Admin Charge	0	432	800	368		368
4009 Staff Expenses/Mileage	179	1,636	3,000	1,364		1,364
4010 Staff Training	135	350	1,500	1,150		1,150
4016 Cleaning Materials - miscode 4016403	38	38	0	(38)		(38)
4030 Recruitment Advertising Jnl in mth 10	0	0	250	250		250
4067 Protective Clothing	33	117	400	283		283
Personnel :- Indirect Expenditure	<u>640</u>	<u>199,625</u>	<u>302,450</u>	<u>102,825</u>	<u>0</u>	<u>102,825</u>
<b>Net Expenditure</b>	<b><u>(640)</u></b>	<b><u>(199,625)</u></b>	<b><u>(302,450)</u></b>	<b><u>(102,825)</u></b>		
<u>201 Planning, Env &amp; Transport</u>						
4305 Planning Consultant Fees	0	278	2,250	1,972		1,972
Planning, Env & Transport :- Indirect Expenditure	<u>0</u>	<u>278</u>	<u>2,250</u>	<u>1,972</u>	<u>0</u>	<u>1,972</u>
<b>Net Expenditure</b>	<b><u>0</u></b>	<b><u>(278)</u></b>	<b><u>(2,250)</u></b>	<b><u>(1,972)</u></b>		
<u>301 Allotments</u>						
1050 Allotment Rents	0	541	775	234		
Allotments :- Income	<u>0</u>	<u>541</u>	<u>775</u>	<u>234</u>		
4012 Water Rates	0	18	100	82		82
4102 Allotment Rent	0	0	250	250		250
4200 Grass cutting	0	250	750	500		500
4259 Allotment Maintenance	0	43	100	57		57
Allotments :- Indirect Expenditure	<u>0</u>	<u>311</u>	<u>1,200</u>	<u>889</u>	<u>0</u>	<u>889</u>
<b>Net Income over Expenditure</b>	<b><u>0</u></b>	<b><u>231</u></b>	<b><u>(425)</u></b>	<b><u>(656)</u></b>		
<u>302 Amenity, Recs &amp; Open Sp</u>						
1100 Grants Received	0	9,984	9,836	(148)		
Amenity, Recs & Open Sp :- Income	<u>0</u>	<u>9,984</u>	<u>9,836</u>	<u>(148)</u>		
4019 Window Cleaning	130	430	925	495		495
4200 Grass cutting	0	18,579	20,000	1,421		1,421
4250 Bus Shelter Repairs	0	1,361	2,000	639		639
4251 Play Area & M Crts Maint	755	3,505	8,000	4,495		4,495
4252 Open Spaces	0	3,265	9,000	5,735		5,735
4253 Litter Warden/Clearance	0	69	850	781		781
4254 Community Services - Dog Bins	0	1,515	2,069	554		554

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2019

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4255 Street Lighting - Maint/Supply	78	1,681	3,500	1,819		1,819
4258 Multicourts Maintenance	159	1,512	2,556	1,044		1,044
4260 Workshop	0	0	100	100		100
4302 Notice Board Maintenance	0	120	1,000	880		880
Amenity, Recs & Open Sp :- Indirect Expenditure	<b>1,123</b>	<b>32,035</b>	<b>50,000</b>	<b>17,965</b>	<b>0</b>	<b>17,965</b>
<b>Net Income over Expenditure</b>	<b>(1,123)</b>	<b>(22,051)</b>	<b>(40,164)</b>	<b>(18,113)</b>		
<b>401 North Heath Hall</b>						
1000 Hall Lettings	6,116	49,128	64,873	15,745		
North Heath Hall :- Income	<b>6,116</b>	<b>49,128</b>	<b>64,873</b>	<b>15,745</b>		
4011 NNDR	638	5,745	6,396	651		651
4012 Water Rates	77	725	900	175		175
4014 Electricity	288	1,894	2,640	746		746
4015 Gas	274	973	2,562	1,589		1,589
4016 Cleaning Materials	200	1,001	1,332	331		331
4017 Refuse Bin Clearance	141	492	836	344		344
4018 Sanitary Waste	0	181	205	24		24
4019 Window Cleaning	80	400	738	338		338
4034 Maintenance - Electrical	472	928	2,000	1,072		1,072
4035 Maintenance - Elect Eqp Insp	40	200	500	300		300
4036 Maintenance - General	65	1,266	2,000	734		734
4037 Maintenance - Fire Alarm Syt	0	410	750	340		340
4039 Maint - Intruder Alarm	0	774	794	20		20
4041 Maintenance - Fire Extg Insp	0	0	150	150		150
4042 Maintenance - Gas Boiler etc	144	331	650	319		319
4044 Maintenance - Partition Wall	0	0	700	700		700
4061 Legionella Testing	0	131	236	105		105
4063 Maintenance - Plumbing	0	58	750	692		692
4065 Fire Prevention Sundries	0	0	75	75		75
4066 Keyholder Services	15	135	185	50		50
4500 Internal Redecorations	1,485	1,485	2,000	515		515
North Heath Hall :- Indirect Expenditure	<b>3,919</b>	<b>17,127</b>	<b>26,399</b>	<b>9,272</b>	<b>0</b>	<b>9,272</b>
<b>Net Income over Expenditure</b>	<b>2,197</b>	<b>32,001</b>	<b>38,474</b>	<b>6,473</b>		
<b>402 Holbrook Recreation Centre</b>						
1000 Hall Lettings	2,899	30,030	34,110	4,080		
1010 Multi Court Lettings	1,776	15,629	22,035	6,406		
Holbrook Recreation Centre :- Income	<b>4,675</b>	<b>45,659</b>	<b>56,145</b>	<b>10,486</b>		



## Detailed Income &amp; Expenditure by Budget Heading 31/12/2019

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4011 NNDR	349	3,137	3,493	356		356
4012 Water Rates	137	(212)	1,500	1,712		1,712
4014 Electricity	340	2,188	3,250	1,062		1,062
4015 Gas	78	386	1,500	1,114		1,114
4016 Cleaning Materials	0	624	1,575	951		951
4017 Refuse Bin Clearance	141	345	836	491		491
4018 Sanitary Waste	0	150	205	55		55
4019 Window Cleaning	35	175	323	148		148
4034 Maintenance - Electrical	117	1,058	2,000	942		942
4035 Maintenance - Elect Eqp Insp	40	160	590	430		430
4036 Maintenance - General	194	564	2,000	1,436		1,436
4037 Maintenance - Fire Alarm Syt	0	410	570	160		160
4039 Maint - Intruder Alarm	0	774	794	20		20
4041 Maintenance - Fire Extg Insp	0	0	150	150		150
4042 Maintenance - Gas Boiler etc	0	187	500	314		314
4061 Legionella Testing	0	116	205	89		89
4063 Maintenance - Plumbing	0	83	750	667		667
4065 Fire Prevention Sundries	0	600	575	(25)		(25)
4066 Keyholder Services	15	135	185	50		50
4500 Internal Redecorations	0	1,411	2,000	589		589
Holbrook Recreation Centre :- Indirect Expenditure	<b>1,445</b>	<b>12,290</b>	<b>23,001</b>	<b>10,711</b>	<b>0</b>	<b>10,711</b>
<b>Net Income over Expenditure</b>	<b>3,230</b>	<b>33,369</b>	<b>33,144</b>	<b>(225)</b>		
<b>403 Roffey Millennium Hall</b>						
1000 Hall Lettings	4,884	59,249	81,263	22,014		
1004 Equipment Sale/Sundry Income	130	1,080	200	(880)		
1006 Refreshment Sale Income	43	1,166	2,000	834		
Roffey Millennium Hall :- Income	<b>5,057</b>	<b>61,495</b>	<b>83,463</b>	<b>21,968</b>		
4011 NNDR	663	5,966	6,642	677		677
4012 Water Rates	0	1,153	1,235	82		82
4014 Electricity	532	3,977	5,125	1,148		1,148
4015 Gas	1,308	2,623	6,150	3,527		3,527
4016 Cleaning Materials	27	1,302	1,425	123		123
4017 Refuse Bin Clearance	250	1,077	1,663	586		586
4018 Sanitary Waste	0	(25)	205	230		230
4019 Window Cleaning	110	550	1,015	465		465
4020 Refreshment Sale Cost/Sundries	82	374	500	126		126
4034 Maintenance - Electrical	320	840	2,000	1,160		1,160
4035 Maintenance - Elect Eqp Insp	40	433	590	157		157

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2019

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4036 Maintenance - General	0	778	3,000	2,222		2,222
4037 Maintenance - Fire Alarm Syst	0	410	515	105		105
4039 Maint - Intruder Alarm	0	774	794	20		20
4040 Maintenance - Elevator	0	1,334	750	(584)		(584)
4041 Maintenance - Fire Extg Insp	0	134	150	16		16
4042 Maintenance - Gas Boiler etc	0	418	1,000	582		582
4044 Maintenance - Partition Wall	0	0	500	500		500
4061 Legionella Testing	0	136	250	114		114
4062 Air Conditionaing Maintenance	0	270	308	38		38
4063 Maintenance - Plumbing	0	413	1,500	1,087		1,087
4064 Lightning Conductor Works	0	0	227	227		227
4065 Fire Prevention Sundries	29	29	100	71		71
4066 Keyholder Services	15	135	185	50		50
4500 Internal Redecorations	0	0	2,000	2,000		2,000
<b>Roffey Millennium Hall :- Indirect Expenditure</b>	<b>3,374</b>	<b>23,099</b>	<b>37,829</b>	<b>14,730</b>	<b>0</b>	<b>14,730</b>
<b>Net Income over Expenditure</b>	<b>1,684</b>	<b>38,395</b>	<b>45,634</b>	<b>7,239</b>		
<b>901 Earmarked Reserves</b>						
4900 Repairs & Renewals Reserve	0	23,288	0	(23,288)		(23,288)
4909 Tree Management	0	1,750	0	(1,750)		(1,750)
4910 CLT Working Party	34	199	0	(199)		(199)
4911 CIL Expenditure	619	619	0	(619)		(619)
<b>Earmarked Reserves :- Indirect Expenditure</b>	<b>653</b>	<b>25,856</b>	<b>0</b>	<b>(25,856)</b>	<b>0</b>	<b>(25,856)</b>
<b>Net Expenditure</b>	<b>(653)</b>	<b>(25,856)</b>	<b>0</b>	<b>25,856</b>		
<b>Grand Totals:- Income</b>	<b>15,863</b>	<b>505,002</b>	<b>542,961</b>	<b>37,959</b>		
<b>Expenditure</b>	<b>12,594</b>	<b>351,773</b>	<b>515,599</b>	<b>163,826</b>	<b>0</b>	<b>163,826</b>
<b>Net Income over Expenditure</b>	<b>3,269</b>	<b>153,230</b>	<b>27,362</b>	<b>(125,868)</b>		
<b>Movement to/(from) Gen Reserve</b>	<b>3,269</b>	<b>153,230</b>				

**North Horsham Parish Council**

**Income and Expenditure Account for Year Ended 31st December 2019**

31st March 2019		31st December 2019
	<b>Income Summary</b>	
319,943	Precept	327,769 ✓
386	Interest Received	121 ✓
<u>320,329</u>	Sub Total	<u>327,890</u>
	<b>Operating Income</b>	
35	Administration	10,305 * £11,053 (£1,000)
539	Allotments	541 ✓ 252
9,986	Amenity, Recs & Open Sp	9,984 ✓
64,471	North Heath Hall	49,128 ✓
60,694	Holbrook Recreation Centre	45,659 ✓
85,141	Roffey Millennium Hall	61,495 ✓
<u>541,195</u>	Total Income	<u>505,002</u> ✓
	<b>Running Costs</b>	
45,766	Administration	32,743 ✓
5,660	Grants	3,360 ✓
6,730	Burial	5,048 ✓
287,705	Personnel	199,625 + £24,000 Dec Salaries
737	Planning, Env & Transport	278
1,589	Allotments	311
34,481	Amenity, Recs & Open Sp	32,035
23,180	North Heath Hall	17,127
21,164	Holbrook Recreation Centre	12,290
34,546	Roffey Millennium Hall	23,099
10,436	Earmarked Reserves	25,856 ✓
<u>471,993</u>	Total Expenditure	<u>351,773</u> ✓
		375,8:
	<b>General Fund Analysis</b>	
106,513	Opening Balance	186,151
541,195	Plus : Income for Year	505,002
<u>647,708</u>		<u>691,153</u>
471,993	Less : Expenditure for Year	351,773
<u>175,715</u>		<u>339,380</u>
4,641	Transfers TO / FROM Reserves	914
<u>171,074</u>	Closing Balance	<u>338,466</u> ✓

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## Balance Sheet as at 1st April 2019

31st March 2019

31st December 2019

31st March 2019		31st December 2019	
<b>Current Assets</b>			
24,107	Debtors	16,753	
679	Vat Refunds	1,194	
236,955	Lloyds Bank Accounts	359,960	
85,000	Co-op Community Directplus A/c	85,000	
84,532	Nationwide	84,532	
150	Petty Cash	150	
<u>431,423</u>			<u>547,589</u>
<b>431,423</b>	<b>Total Assets</b>		<b>547,589</b>
<b>Current Liabilities</b>			
37,082	Creditors	2,199	
2,070	Accruals	0	
110	Receipts in Advance	0	
<u>39,261</u>			<u>2,199</u>
<b>392,161</b>	<b>Total Assets Less Current Liabilities</b>		<b>545,391</b>
<b>Represented By</b>			
186,151	General Reserve		327,214
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
0	EMR - CIL 19/20		10,434
<u>392,161</u>			<u>545,391</u> ✓

The above statement represents fairly the financial position of the authority as at 1st April 2019 and reflects its Income and Expenditure during the year.

Signed :  
Chairman

Date : \_\_\_\_\_

Signed :  
Responsible  
Financial  
Officer

Date : \_\_\_\_\_

NORTH HORSHAM PARISH COUNCIL  
RESERVE BALANCES - 31st December 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	31.12.19	31.12.19	31.12.19	
310/0	GENERAL RESERVES	470391	478024	85277	-10000	468953	500189	106513	461557	541195	186151	-26770	325917	505002	338466	
	<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
310/0	CLT Working Party	0	0	0	0	0	0	0					199			5
336/0	CIL - 19/20	0	0	0	0	0	0	0			0		619		-619	2
		497877	478024	297083	0	474312	500189	322960	471993	541195	392162	0	351773	505002	545391	

- 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
- 5 CLT Working Party
- 6 CIL - 19/20                                      £618 - EMR -CIL - Goal Post Expenditure

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**North Horsham Parish Council**

**Supporting Reserves Reconciliation for ANNUAL RETURN 31 December 2019**

Explains the difference between boxes 7 & 8 on the Annual Return

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<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	<b>Total Reserves</b>	<b>392,161.13</b>	<b>545,390.70</b>
101	Debtors	24,106.78	16,753.43
105	Vat Refunds	679.18	1,194.01
	<b>Less Total Debtors</b>	<b>24,785.96</b>	<b>17,947.44</b>
501	Creditors	37,081.96	2,198.56
510	Accruals	2,070.00	0.00
560	Receipts in Advance	109.50	0.00
	<b>Plus Total Creditors</b>	<b>39,261.46</b>	<b>2,198.56</b>
	<b>Equals Total Cash and Bank Accounts</b>	<b>406,636.63</b>	<b>529,641.82</b>
201	Lloyds Bank Accounts	236,954.73	359,959.92
202	Co-op Community Directplus A/c	85,000.26	85,000.26
203	Nationwide	84,531.64	84,531.64
210	Petty Cash	150.00	150.00
	<b>Total Cash and Bank Accounts</b>	<b>406,636.63</b>	<b>529,641.82</b>

**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 exempt percentage	70%	100%	85%	70%	100%	37%			0%	0%	0%		
	VAT that can be reclaimed	201.36	327.37	76.69	5.21	6.27	0.00	616.90		0.00	0.00	0.00	0.00	616.90
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 exempt percentage	70%	100%	85%	70%	100%	37%			0%	0%	0%		
		344.43	522.63	70.55	4.86	3.65	9.62	955.74		0.00	0.00	0.00	0.00	955.74
Period 3	October - December 2019	266.18	445.01	121.83	6.53	20.36	294.51	1,154.42		1,316.24	3,194.48	2.06	4,512.78	5,667.20
	VAT exempt percentage	70%	100%	85%	70%	100%	37%			0%	0%	0%		
		186.33	445.01	103.56	4.57	20.36	108.97	868.79		0.00	0.00	0.00	0.00	868.79
Period 4	January to March 2020							0.00					0.00	0.00
	VAT exempt percentage	70%	100%	85%	70%	100%	37%			0%	0%	0%		
		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	1,045.88	1,295.01	295.05	20.91	30.28	320.51	3,007.64		2,936.33	12,045.71	21.59	15,003.63	18,011.27
	VAT exempt percentage	70%	100%	85%	70%	100%	37%			0%	0%	0%		
	VAT that can be reclaimed	732.12	1,295.01	250.79	14.64	30.28	118.59	2,441.42	2,441.42	2,936.33	12,045.71	21.59	15,003.63	17,445.05
	£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.

Agrees with VAT Return Summary to 31.12.2020. Total inputs.

# NORTH HORSHAM PARISH COUNCIL



## BUSINESS PLAN 2019 -2024

First draft 30<sup>th</sup> June 2016 – Full Council

Version 8 June 2019 (amended)

Adopted 4.7.19



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### Glossary

WSCC – West Sussex County Council

HDC – Horsham District Council

SALC – Sussex Association of Local Councils.

## 1. The Parish Council

1.1 North Horsham Parish Council is made up of six wards, Roffey North, Roffey South, Holbrook East, Holbrook West, Horsham Rural and Comptons. The nineteen councillors that make up the Council act as a body corporate and make decisions which are then carried out by officers who are employed by the Council. Councillors bring issues to the attention of the council and help it make decisions on behalf of the local community.

1.2 In June 2016 the Parish Council first resolved that it was eligible to use the General Power of Competence which means that the Council is not restricted by the limited powers granted to Parish Councils and can do anything that an individual can lawfully do. The Parish Council reaffirmed the General Power of Competence in May 2019. The Parish Council has robust financial management and there is a sound system of internal control which facilitates the effective exercise of their functions and which includes arrangements for the management of risk.

1.3 The Parish Council is responsible for three Community Halls in North Horsham, Roffey Millennium Hall, Holbrook Tythe Barn and North Heath Hall. It is also responsible for Multi courts, play areas at Earles Meadow, Amberley Close, Birches Road and Holbrook Tythe Barn. The Parish Council looks after open space at Earles Meadow, Amberley Close and Holbrook Tythe Barn and allotments at Amberley Close. Bus shelters, litter bins, notice boards, dog bins and street lights are also part of the Parish Council's portfolio of assets. The Parish Council has a statutory right to be notified of Planning Applications in its area and submits comments to the Local Planning Authority (Horsham District Council) through a very active Planning, Environment and Transport Committee. There are also Committees to oversee Finance and Administration, Property and Personnel.

1.4 All Council and Committee Meetings convened by North Horsham Parish Council are open to the public. There is an opportunity for members of the public to ask questions, comment or raise issues relating to the agenda within the first fifteen minutes of the meeting. Members of the public are encouraged to join topic specific working parties to bring expertise and local knowledge.

1.5 Meetings are generally held on Thursday evenings starting at 7.30pm in the Roffey Millennium Hall. A list of meetings and agendas for meetings are published on the Parish Council website [www.northhorsham.gov.uk](http://www.northhorsham.gov.uk) and available on the parish notice boards.

1.6 The Parish Council has a proactive working relationship with West Sussex County Council (WSCC), Horsham District Council (HDC), Sussex Police and County and District Councillors. The Parish Council is represented on a number of local, district and county organisations.

1.7 The Parish Council Office, situated in the Roffey Millennium Hall on Crawley Road is usually open to the public between 9am and 5pm, Monday to Friday. Having an office offers residents the opportunity to drop in for information or to discuss issues. The office provides a photocopying service.

1.8 The Parish Council runs the North Horsham Friendship Club which meets every fortnight and gives an opportunity for people living in the parish over sixty years old to meet together. The club usually runs from 2pm to 4pm and there is a £2 subscription for tea and cake. The lively afternoons include activities such as games, quizzes, talks, music and outings. Around 20 – 25 people attend at any one time although the membership itself is around 40. The group manages its own budget and the club runs on subscriptions enhanced by a modest grant from the Parish Council.

1.9 The Parish Council provides two litter wardens who collect litter on specific routes in the parish and for which an Environmental Grant is paid by HDC.

## **2.Introduction to the Business Plan**

2.1 The North Horsham Parish Council Business Plan originated in 2016 with an aim of giving focus to how the Council delivers its services and the need for future planning.

2.2 Two visioning events were held. At the first Councillors were encouraged to put forward any suggestions for the future of North Horsham Parish Council. At the second event Councillors and staff members were asked to indicate their support for or against the original suggestions and to prioritise the ideas. There was an opportunity to add comments and further projects.

2.3 Some improvements and projects could incur the need for additional expenditure. Whilst there may be a need to make an increase in the precept spread over a number of years to achieve a project that is supported by the community, every effort will be made to work collaboratively and in partnership with other organisations where possible to achieve the maximum value for money.

2.4 Ultimately any project within the Plan will have an associated costing and list of objectives to enable the project to be monitored and evaluated.

## **3.Aims of the Plan**

3.1 The purpose of the North Horsham Business Plan is to:-

- To set out the Parish Council's vision, objectives and key priorities.
- To enable the Parish Council to represent the interests of the whole community working as a corporate body 'with perpetual succession.'
- To facilitate and recognise the value of partnership working with groups who share a common goal with the Parish Council and its community.
- To promote a greater understanding of what the Parish Council does, how it represents its community and to ensure that residents have a clear understanding of how the Parish Council looks to develop into the future.
- To enable the Parish Council to operate in a consistent and co-ordinated way.
- To encourage the community to become involved in the democratic process and the future of its parish.
- To help the Parish Council to focus on how services are delivered.
- To aid future budgeting.

3.2 North Horsham Parish Council Business Plan is a 'live' document which will be updated and reported on annually. This will enable the Council to track and monitor its progress against key priorities.

3.3 Comments and feedback from residents are welcome and should be addressed to :-

The Parish Clerk,  
Roffey Millennium Hall,  
Crawley Road,  
Horsham  
Telephone 01403 750758  
E-mail [Parish.clerk@northhorsham-pc.gov.uk](mailto:Parish.clerk@northhorsham-pc.gov.uk)

## **4. Past achievements**

4.1 The Parish Council has been successful in supporting its community over past years by engaging with residents and representing local views. This is especially relevant in respect of the development north of the A264, transport and environment issues and opportunities that will benefit the community.

### **4.2 Significant achievements for North Horsham Parish Council**

- Maintaining three well appointed community halls, multi courts, four play areas, open spaces, allotments and various street furniture.
- North Horsham Friendship Group.
- Improvements to buildings, play areas and the Riverside Walk including the addition of street furniture and improved access.
- Facilitating the move of the Horsham Bowls Club and a New Pavilion.
- Improvements at Roffey Corner and Lambs Farm Road.
- Improving the environment by providing litter wardens.
- A Parish Liaison group which engages with Horsham District Council, the developers and other key stakeholders with regard to the new development north of the A264.
- Regular articles in North Horsham pages, up to date website and Facebook to promote the Parish Council

## **5. Vision**

5.1 To represent the views of those who live and work in North Horsham Parish and promote a strong, vibrant and inclusive community working in partnership with others.

## **6. Objectives**

1. To encourage any Councillor vacancies to be filled.
2. To ensure that all buildings and open spaces are run efficiently, effectively and inclusively as possible.
3. To prioritise work on the buildings, open spaces and trees so that essential work and health and safety work is undertaken first.
4. To increase use of Parish Council facilities, achieve customer satisfaction and repeat hires, as part of activities already established in Horsham Town and further afield.
5. To work with WSCC, HDC and key agencies to promote best use of resources and partnership working wherever possible in all aspects of the public realm but especially in respect of highway matters.
6. To continually improve communications with WSCC, HDC and all agencies who work within North Horsham.
7. To continue to engage with WSCC, HDC and all other appropriate agencies to influence development in North Horsham, especially in relation to highway improvements, transport and community facilities to provide as many improvements to infrastructure as possible.

8. To improve non vehicular access across the A264 to link the new development and beyond to North Horsham and to re-establish a cycle link through the underpass near Moorhead roundabout.
9. To explore a Community Land Trust for North Horsham parish.
10. To support a Walking and Cycling Infrastructure Plan for North Horsham.
11. To continue to raise the profile of the Parish Council and keep residents informed using Horsham Pages (North), an attractive website, Facebook and other methods of communication and community engagement as appropriate and in line with Council Policy.
12. To support the North Horsham Friendship Club for those in the parish over sixty years old.
13. To support the provision of youth services in North Horsham to provide better opportunities for young people.
14. To support access to internet facilities and developing technology. To support activities related to science, technology, engineering and mathematics (STEM) and the growing digital creative industry.
15. To prepare to upgrade one playground in the Parish.
16. To take opportunities to take responsibility for facilities and assets on the new development north of Horsham.
17. To replace the Boiler at Roffey Millennium Hall.
18. To support local business in North Horsham where possible. To encourage inclusion in economic activities in Horsham District as appropriate.
19. To be involved as a facilitator of the redevelopment and remarketing of Roffey Centre ie Star Pub, Scrap Metal Yard, shops and Car Park.
20. To promote a review of the traffic calming measures on Crawley Road as appropriate.
21. To encourage local junior schools to learn about the history of North Horsham and provide facilities to exhibit work and give prizes for the best work. To promote Horsham District Council's only listed Ancient Monument – Chennells Brook Castle (the Motte and Bailey castle north of Chennells Brook Farm).
22. To improve transport links from Horsham Town Centre to North Horsham and North Heath Lane in the evenings (Buses and taxis) to provide an even coverage of public transport connectivity across the parish.
23. To build up a property portfolio to provide additional income and secure investment for the Parish in the future.

## **7. Other considerations**

7.1 The visioning event raised other projects such as facilitating a 'dial a ride' scheme for the elderly and infirm, installing electric car charging points at community halls powered by solar panels, making all halls vatable and contracting out caretaking and cleaning duties, but these didn't have sufficient support to include in the Business Plan at the time, nor available funding. The projects could be reconsidered in the future. In 2018 , the Parish Council considered taking responsibility for the Car Park in Godwin Way, but there wasn't the support from the retail sector. The Parish Council may wish to consider organising community events for Sussex Day (16<sup>th</sup> June) and the big clean (first weekend in March) in the future. The Parish Council consulted with the community about producing a Neighbourhood Plan but the lack of support and the expense led to the Council deciding that A Neighbourhood Plan wouldn't be produced in July 2018.

7.2 There was a formal staff review in 2017 which demonstrated that staffing levels were adequate for the current level of business, but there was very little additional capacity for large projects, staff vacancies, holidays or illness. As business has increased at the halls, there has been a need for



greater flexibility between the caretakers. If there is a caretaker vacancy, cover is given by office staff, reducing their ability to cover their day to day work. When there is a reduction in staff cover, fewer bookings can be taken. This impacts on income from the asset. At North Heath Hall and Holbrook Tythe Barn some regular hirers hold keys and contract cleaners are used when there are caretaker vacancies.

## 8. Key priorities, costings and notes

The aims and objectives are in black, potential cost in red and progress is in blue.

### Short term goals (2019/20)

1. To encourage any Councillor vacancies to be filled.

*There is £19,950 in an earmarked reserve for elections.*

*Sixteen councillors were elected in May 2019. One vacant post was filled by co-option at the May 2019 Parish Council Meeting. The two casual vacancies are advertised.*

2. To ensure that all buildings and open spaces are run efficiently, effectively and as inclusively as possible. *The Council is aware of the slowness of the booking system and the risk to the efficient running of the halls, replacing the booking system would have a cost for the system and training. The cost is unknown at this time but is being explored.*

3. To prioritise work on the buildings, open spaces and trees so that essential work and health and safety work is undertaken first.

*The Property Committee prioritise work in collaboration with other Committees and the Council. Regular inspections of assets are carried out including an independent tree survey and risk assessments.*

4. To increase use of Parish Council facilities, achieve customer satisfaction and repeat hires as part of activities already established in Horsham Town and further afield.

*The Property Committee has control over the buildings and open spaces and regularly review the Terms and Conditions of Hire, other associated policies, maintenance schedules and the financial costs. The Personnel Committee review staff capacity.*

*All buildings are accessible and compliant with DDA. North Horsham Parish Council is a member of the Horsham District Dementia Action Alliance. Some staff have been trained as Dementia Friends.*

*A customer satisfaction survey is given to hirers to measure performance and as a way of improving service. There is evidence of repeat and long term hires.*

*The Caretakers are key in providing a positive customer experience. They wear uniform so that they are easily identifiable and are in close communication with the office through clear lines of management. There are positive remarks following bookings on most occasions.*

*By having a system of prioritising work, the Property Committee can make consistent and measured decisions. Health and Safety work is essential and can be done through officer delegation as required.*

*Staff upsell the facilities and look for new and innovative ways in which the spaces can be used. There has been greater emphasis on advertising using the website and social media and this will*

increase. Difficulties in filling caretaker vacancies has a knock on effect on bookings and different ways of working will be considered where appropriate.

The bookings system has its limitations and is slow. Consideration could be given to changing to a more efficient system in the future. The Council is amenable to change but as replacement will be a significant event, it needs to bring significant benefit and the changeover be scheduled well in advance.

5. To work with WSCC, HDC and key agencies to promote the best use of resources and partnership working wherever possible in all aspects of the public realm but especially in respect of highway matters.
6. To continually improve communications with WSCC, HDC and all agencies who work within North Horsham.

The Parish Council has a slot on the Parish Council agenda for West Sussex County Councillors and Horsham District Councillors to submit a written or verbal report and every effort is made to work collaboratively where possible. County and District Councillors are contacted between meetings where appropriate. Parish Councillors can speak at County and District meetings.

The Parish Council is regularly consulted on issues that will affect the residents of North Horsham and collaborative working is promoted where possible. The Parish Council is invited to training events with WSCC and HDC. The Parish Council has corresponded with WSCC on highways issues as a result of items raised at Planning, Environment and Transport Meetings or on concerns raised by residents.

Positive relationships have been sought with key agencies in North Horsham. The Annual Parish Meeting gives an opportunity to showcase community facilities.

7. To continue to engage with WSCC, HDC and all other appropriate agencies to influence development in North Horsham, especially in relation to highway improvements, transport and community facilities to provide as many improvements to infrastructure as possible.  
*Section 106 contributions have been set aside by HDC who are working with WSCC.*
8. To improve non vehicular access across the A264 to link the new development and beyond to North Horsham and to re-establish a cycle link through the underpass near Moorhead roundabout.

*Section 106 contributions have been set aside for some improvements.*

The Parish Council facilitates quarterly North of Horsham Development Parish Liaison Group meetings between key stakeholders including community groups and residents. The meetings are reported back to the Planning, Environment and Transport Committee for action and notes from the meeting are published on the Parish Council's website.

An initial report on the opportunities for cycling connectivity between the new and existing development has been completed by Phil Jones Associates on which to move forward with the developers and other agencies. This will be ongoing over several years and be part of the discussions of the North of Horsham Development Parish Liaison Groups.

9. To explore a Community Land Trust for North Horsham Parish.

*Initial meetings have taken place with residents and experts. The Parish Council is now seeking the views of the residents.*

## Medium term goals (2019 – 2021)

10. To support a Walking and Cycling Infrastructure Plan for North Horsham.

*The Parish Council has written letters of support for a Walking and Cycling Infrastructure Plan to WSCC, HDC and the developers and requested that the Parish Council is fully engaged with the process.*

11. To continue to raise the profile of the Parish Council and keep residents informed using Horsham Pages (North), an attractive website, Facebook and other methods of communication and community engagement as appropriate and in line with Council Policy. There may be a need to get assistance with the website to ensure that it is compliant with emerging technology and regulations.

*There is £1,200 in the 2019/20 budget for articles to be submitted to Horsham Pages (North) and an IT budget of 2,400 in the 2019/20 budget.*

*There is an ongoing contract with Horsham Pages (North). A suggestion of "Welcome to North Horsham" signs will be put to the Property Committee in due course.*

12. To support the North Horsham Friendship Club for those living in the parish over sixty years old.

*North Horsham Parish Council considers an annual grant of around £250 through the grants procedure.*

*North Horsham Friendship Club has around 40 members with between 20 – 25 people attending each session. The activities include quizzes, talks, outings, music and games. The Facilities Officer spends a portion of her time preparing and delivering the activities as necessary and refreshments. The Deputy Clerk works with the Facilities Officer to set a programme of activities.*

13. To support the provision of youth services in North Horsham to provide better opportunities for young people.

*HDC has suggested engaging a third party such as Horsham Matters to do some work with young people to understand the issues.*

14. To support access to internet facilities. To support activities related to science, technology, engineering and mathematics (STEM) and the growing digital creative industry.

*WSCC is working with HDC, Horsham Matters and Age UK Horsham District on a Digital Inclusion project. They are aware that the Parish Council is willing to support their initiative where appropriate and within resources.*

*HDC do a buildings audit on an annual basis and are aware of the facilities that the Parish Council can offer and that the Parish Council is willing to enter into a dialogue in the future.*

15. To look to upgrading one playground. Work undertaken to ascertain the life expectancy and required sums to be set aside for asset replacement has shown that Birches Road Playground and Amberley Road Playground will need replacing in 2024 and 2025 respectively. To replace all equipment at both playgrounds would cost approximately £130,000 however, some of the existing equipment and infrastructure could be retained reducing the costs.

*Some money is available in the R and R Ear Marked Reserve, but it would be sensible to start setting aside money from the 2020 budget.*



16. To look to working with HDC and the developers to take responsibility for community buildings, open spaces, playgrounds and other assets on the development north of Horsham. North Horsham Parish Council has already indicated to Horsham District Council that they would be willing to be approached regarding the future running of any community buildings in the development north of Horsham. Costings are unknown at this time as it is likely that the arrangement would be for the buildings to be transferred after completion by HDC.

17. To prepare to replace the boiler at Roffey Millennium Hall.

*£10,000 has been asset aside in an Ear Marked Reserve.*

### **Long term goals (2019-2024)**

18. To support local business in North Horsham where possible. To encourage inclusion in economic activities in Horsham District as appropriate.

*Initial approaches have been made to HDC Economic and Visitor team to see if events held in Horsham Town can include North Horsham. Ongoing dialogue will be needed.*

19. To be involved as a facilitator of the redevelopment and remarketing of Roffey Centre ie Star Pub, Scrap Metal Yard, shops and Car Park.

*There is information on file (2015) to suggest this will not be possible for at least three to five years even if money were available, which it isn't at this stage. This is a major project and would need buy in from WSCC, HDC and other agencies. Checked with HDC in 2018 and nothing is known about any redevelopment. The sites are included in the Strategic Housing, Economic, Land Availability Assessment (SHELAA) produced by HDC in 2019. The land is noted as 'not currently developable'.*

20. To promote improvements in the traffic calming measures on Crawley Road as appropriate.

*WSCC has no plans to make any amendments to Crawley Road But there could be opportunities if any redevelopment was done at the Roffey Centre.*

21. To encourage local junior schools to learn about the history of North Horsham and provide facilities to exhibit work and give prizes for the best work. To promote Horsham District Council's only listed Ancient Monument – Chennels Brook Castle.

*Attempts to engage with local schools proved unsuccessful as they have virtually no time for non-curricular activities. The Parish Council website includes information regarding Chennelsbrook Castle, the only listed Ancient Monument in Horsham District. HDC gave the Parish Council £1,000 grant that could be used to develop an interactive website for the Motte and Baily.*

22. To improve transport links from Horsham Town Centre to North Horsham and North Heath Lane in the evenings. (Buses and taxis) to provide an even coverage of public transport connectivity across the parish.

*Improvements could come with the new development north of the A264.*

23. To build up a property portfolio to provide additional income and secure investment for the Parish in the future.

*The Finance Committee has agreed to review this on an annual basis to ascertain whether finding allows further investment. The next review is December 2019.*

## 9. Financial Considerations

9.1 A few of the short and medium term goals have money allocated. Setting money aside for longer term goals is more difficult as they are dependent on opportunities becoming available to the Parish Council.

**Actual figures for 2015/16 to 2019/20 and budgeted figures for 2020/21 with estimated budget for 2020/21.**

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Budgetted	2020/21 Estimated
<b>INCOME</b>						
Finance	283	1,518	879	571	100	250
Allotments	500	750	1,015	539	775	775
NHH	56,362	57,651	62,013	64,471	64,873	66,171
HTB	26,397	27,068	35,098	36,425	34,110	36,720
Multi Courts	20,217	17,921	22,318	24,270	22,035	24,480
RMH	74,601	73,845	74,222	85,141	83,463	86,700
<b>TOTAL</b>	<b>178,360</b>	<b>178,753</b>	<b>195,545</b>	<b>211,417</b>	<b>205,356</b>	<b>215,096</b>
<b>EXPENDITURE</b>						
Finance	64,735	52,278	52,327	45,766	55,720	56,834
Grants	13,773	8,577	8,800	5,660	10,000	10,000
Burial	6,000	3,000	9,183	6,730	6,750	6,885
Planning	1,550	0	2,000	737	2,250	2,250
Allotments	1,179	717	1,009	1,589	1,200	1,200
Amenities	42,408	37,799	42,712	34,481	50,000	51,000
NHH	21,995	24,070	23,303	23,180	26,399	26,000
HTB	18,609	17,582	20,777	21,164	23,001	23,000
RMH	34,527	32,564	33,200	34,546	37,829	38,000
Personnel	287,220	293,325	275,643	287,705	302,450	310,000
<b>TOTAL</b>	<b>491,996</b>	<b>469,912</b>	<b>468,954</b>	<b>461,558</b>	<b>515,599</b>	<b>525,169</b>
<b>NET EXPEND.</b>	<b>313,636</b>	<b>291,159</b>	<b>273,409</b>	<b>250,141</b>	<b>310,243</b>	<b>310,073</b>

<b>FUNDING</b>						
Council Tax benefit	11,678	7,006	1,403	0	0	
Environmental Grant	9,388	9,538	9,691	9,836	9,984	10,000
Precept	278,908	282,726	293,551	319,943	327,770	?
CiL	0	0	0	0	11,053	?
<b>TOTAL</b>	<b>299,974</b>	<b>299,270</b>	<b>304,645</b>	<b>329,779</b>	<b>348,807</b>	<b>?</b>

<b>GENERAL RESERVE</b>						
Impact of accounts on GR	-13,662	8,111	31,236	79,638	***38,564	?
GR	101,744	85,277*	106,513	**186,151	***150,000	?

\*money transferred from the General Reserve to Earmarked Reserves in 2016/17 reduced the General Reserve figure.

\*\* The 2018/19 budget was made with the aim of having £150,000 in the General Reserve, but the final general reserve for that year of £186,151 meant there was a surplus of £36,151. This gives an opportunity to transfer money into Earmarked Reserves (£20,000 perhaps to start an Earmarked Reserve specifically for the playgrounds) or use it for projects within the Business Plan

\*\*\* The 2019/20 budget was made with the aim of having £150,000 in the General Reserve and a surplus of 38,564. £20,770 was transferred from the General Reserve to Repairs and Renewals to cover Boardwalks (£17,520) and Street Lighting (£6,000) and Redecorating at Holbrook Tythe Barn (3,250) which was agreed as high priority work.

? The precept for 2020/21 is too early to predict as is the impact on the general reserve, however, if everything remains on track and the budget for 2020/21 increases by around 2% on the actual figures for 2018/19, the General Reserve will again rise giving the Parish Council options to top up reserves that may be depleted or starting new projects identified in the Business Plan

9.2 The Internal Auditor advised that a General Reserve of around £150,000 (approximately 5 – 6 months running costs) would be acceptable.

#### 10. Earmarked Reserves

	01.04.2016	01.04.2017	01.04.2018	01.04.2019	01.04.2020
VAT Contingency <sup>1</sup>	7,955	7,955	7,955	7,955	7,955
Repairs and Renewals <sup>2</sup>	160,766	145,030	139,886	129,450	Additional funding allocated in 2019/20, to be spent over the year. <sup>9</sup>
Election <sup>3</sup>	19,950	19,950	19,950	19,950	19,950
Tree Management Work <sup>4</sup>	0	0	0	0	6,000
Roffey Youth Club <sup>5</sup>	5,621	5,621	5,621	5,621	5,621
Planning <sup>6</sup>	12,000	8,250	8,035	8,035	Potential spend of £5,000
RMH Boiler <sup>7</sup>	0	0	0	0	£10,000
Capital Receipt <sup>8</sup>	25,000	25,000	25,000	25,000	25,000
Total	231,302	211,816	206,457	196,011	To be determined.

#### Footnotes

1. Some of the Parish Council's buildings are opted to tax, others are exempt. Currently VAT can be claimed up to £7,500. If the Council's VAT exceeds that figure, all VAT must be paid. VAT is monitored by the Finance Committee quarterly and there should be

- early warning if the de minimus will be exceeded. If the money has to be given to HMRC, another contingency would need to be built up as quickly as possible.
2. Repairs and renewals are for large cost items.
  3. If there were a by-election the cost would come from this Earmarked Reserve.
  4. Tree management work identified from risk assessments.
  5. Money left from the Roffey Youth Club could go towards another youth facility or project.
  6. Money has been set aside for transport surveys, professional fees associated with the new development, improvements to local areas or tree survey work.
  7. RMH Boiler has reached near the end of its lifespan and is likely to need replacing within the next few years.
  8. Capital receipt from the sale of land at North Heath Hall can only be spent on other capital projects.

9.3 Earmarked Reserves where future funding may be required. The gutters at Roffey Millennium Hall leak and will need some remedial work or replacement may be needed within the next eighteen months. (£4,000), there is work required on the lift at Roffey Millennium Hall (£1,500), bench at HTB (£500). There are refurbishments needed to the toilet areas and lower kitchen at North Heath Hall (£20,000). Pieces of play equipment are likely to need replacement within the next three to four years.

Whilst the work is likely to be staggered, this will reduce the reserve quite significantly and a top up will be needed to ensure there is funding available in the future. It would be prudent to regularly top up Repairs and Renewals.

## **11. Action Points**

- 11.1 To work to fill the Councillor vacancies.
- 11.2 To explore a new booking system and bring information back to the Council.
- 11.3 To work to further promote the halls and Parish Council assets. To maintain a high level of customer care and service. This has resource implications.
- 11.4 To continue working within the North Horsham Development Parish Liaison Group forum to try to get the best facilities for the parish and to take opportunities to work with WSCC and HDC regarding the management of assets.
- 11.5 To continue to support the North Horsham Friendship Club as a means to improving wellbeing for many in the parish.
- 11.6 To seek to fulfil all objectives as the opportunities arise.
- 11.7 To set the precept in the future at a level whereby the General Reserve is kept at the level recommended by the Internal Auditor and so that any Earmarked Reserves that are used can be replenished within a reasonable space of time if appropriate.
- 11.8 To seek to consult residents and gain their views.

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## WSPF – 2019 Valuation - Pooling Arrangements

### Background

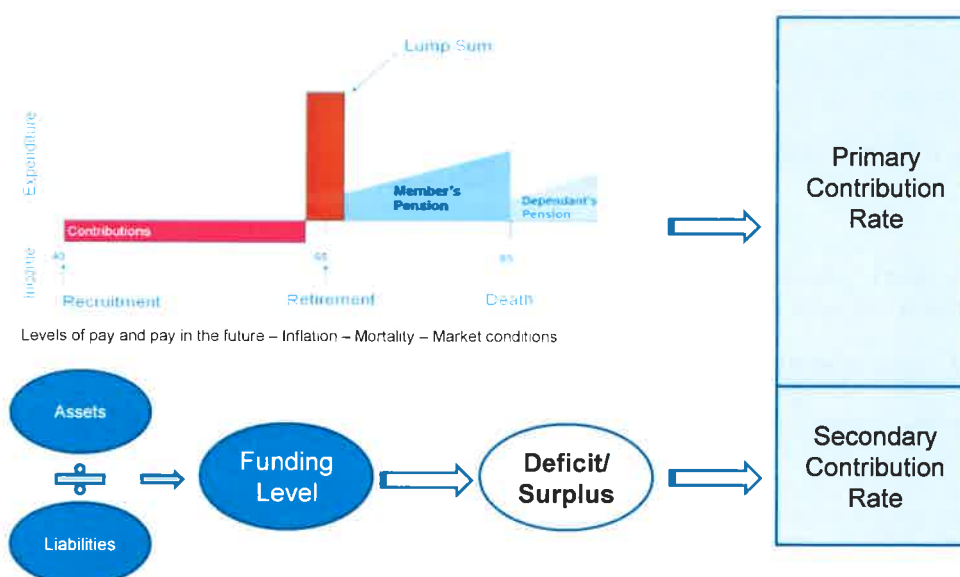
#### Employer Contribution Rates

When undertaking a valuation the Actuary needs to estimate how much will need to be set aside now to pay for pensions in the future. To do this the Actuary needs to perform two key calculations.

Firstly, the actuary needs to calculate how much needs to be paid to meet the value of new benefits being earned by active members. This is known as the Primary Contribution Rate.

Secondly, the Actuary needs to calculate how much needs to be paid over a given period of time in order to eliminate any shortfall in the amount that has been set aside relative to the value of benefits built up to date. This is known as the Secondary Contribution Rate.

The below illustrates how each part of the contribution rate is calculated.



There are a number of factors that influence the cost of new benefits and the value of any deficit. As such, the Actuary has to make assumptions about the following factors in order to calculate both the Primary and Secondary contribution rates.

- Levels of pay and pay in the future – The actuary makes an assumption of the rate at which salaries will grow over the working lifetime of members.
- Inflation – Pension benefits are linked to CPI. The actuary makes an assumption about the level of inflationary increases over the long term.
- Mortality – The West Sussex Fund subscribes to VitaCURVES. This modelling work provides a very detailed analysis of Fund members' expected life expectancy based on numerous factors including their location, salary and gender. As a whole, members of the West Sussex Pension Fund are more affluent and are expected to live longer than the LGPS and national average.
- Market conditions – The Actuary assumes a rate of return from the Fund's investments.

In addition to the above, the Primary and Secondary rates are also influenced by age, gender, ill health retirements, withdrawals (early leavers), assumed retirement age and marital status upon death.

#### II Employers are Different....



The Actuary calculates employers contribution rates with the intention that the assets built up will always equal the value of the employers' past service liabilities at a pre-determined future date. This time period will vary by employer. For Admitted bodies, this is likely to be set to the remaining working lifetime of active members while precept raising bodies usually set a period of 20 years.

However whilst the assumptions used by the Actuary are based on detailed modelling work over a long term period it is difficult to predict what actual experience will be compared to the assumptions adopted, particularly in the short term. This can mean an employer can end up with a deficit over time due to adverse actual experience i.e. a shortfall of assets relative to the value of the past service liabilities.

Some of the factors which impact on the deficit are noted below:

- Early leavers
- Pension increases
- Mortality
- Investment return
- Contribution v Cost of Accrual
- Cashflow Position
- Retirement factors
- Salary Increases
- Maturity

#### Size matters...

The total contribution rate for a small employer is generally more volatile than the rate for a large employer. The main reasons for the differences in the volatility of rates are:

- For the larger employer the contribution rate is mainly impacted by changes in market factors.
- For a small employer, membership changes is a more significant driver for contribution rate changes. For example, if you are an employer with three members of staff and two young men leave, being replaced by an older woman, the cost of pension accrual will increase significantly. Also because pension is based on a % of payroll, a small increase in monetary terms can look significant when set as a proportion of pay for an employer with a small number of employees.

The Actuary suggests that an employer with 100 active members is a medium sized employer. An employer would need thousands of members to be immune from most changes in membership.

#### Pooling

Under the Regulations the Actuary is required to keep contribution rates as stable as possible.

By pooling small employers together the Fund can create a quasi larger employer which helps mitigate some of the risk of volatile contributions for smaller employers.

The pool needs to be large enough to make it viable.

The Actuary tracks the whole pool to set the contribution rate and also tracks the experience of individual employers within the pool. The nature of a "pooled" rate will create cross-subsidies; some employers will be over-paying in respect of their individual position with others under-paying.

If the pool was to be disaggregated at a future date, the underlying individual employer positions could vary considerably.

## 2019 Actuarial Valuation

### Pooling Review

As part of the 2019 valuation employers in the pools are asked to consider whether the arrangements are still appropriate. There are benefits and trade-offs from having an individual rate or by being treat as pool with others for the purpose of calculating a single contribution rate

### Pooling (benefits)

By pooling, employers are able to mitigate some of the risks associated with being a 'stand alone' employer and reduce the volatility of the cost of future service accrual and any deficit funding, and therefore keep contribution rates *more* stable.

### Pooling (risks and mitigations)

Risks	Mitigations
As the Actuary pools all employers experience for the pooled contribution rate, individual employers paying the pooled rate may end up in deficit or surplus without noticing. This becomes more relevant when an employer no longer has any active members – which triggers a cessation event in the Fund. This means that the Fund will require a lump sum payment for employers in deficit (on a prudent actuarial basis) to make sure all liabilities relating to the employer are covered and to cover the risk of the Actuarial assumptions differing to actual experience.	Currently pooled rates are calculated on the basis of one large employer. The actuary could, however, split the primary rate from the secondary rate. The primary rate could then be calculated and paid at total pool level whilst the deficit or surplus would reflect the employers own position.
By being in a pool each employer is reliant on the other employers to 'behave' in a similar manner for example around awarding pay increases, granting ill health retirements or being open / closed to new entrants.	Individual employers or the pool as a whole could insure against the costs associated with ill health retirement (tier 1 and tier 2).  In addition, the Pension Fund has a pooling Agreement which covers the terms of participation.
Finally whilst a pool is usually made up of a number of similar employers, over time, some employers may experience a fall in membership while others grow considerably. If there is a large employer in the pool, decisions made by that employer would impact on the contribution rate of the rest of the pool.	The Fund will monitor these changes.



