

NORTH HORSHAM PARISH COUNCIL

**MINUTES OF A MEETING OF THE
FINANCE AND ADMINISTRATION COMMITTEE
HELD ON THURSDAY 13th FEBRUARY 2020 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.

FA/371/20 Public Forum

There were no members of the public present.

FA/372/20 Apologies

There were apologies for absence from Cllr P. Burgess, Cllr M. Cockerill and Cllr J. Smithurst.

FA/373/20 Minutes

The Minutes of the Finance and Administration Committee Meeting held on 12th December 2019 were agreed and signed by the Chairman as being a correct record.

FA/374/20 Declarations of Interest

Cllr J Gough and Cllr S Wilton declared a personal interest in agenda item FA/384/20, grant applications, as they are occasionally associated with North Horsham Friendship Club.

The Deputy Clerk declared a personal interest in agenda item FA/384/20, grant applications, as she submitted the application for the North Horsham Friendship Club.

FA/375/20 Chairman's Announcements

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

The Local Government Pension fund (LGPS) administrator had approached the Parish Council to ascertain if an IAS19 or FRS102 was required for the Parish Council's final accounts for 2019/20 at a cost of £415 plus VAT with the possibility of additional costs. Following discussion with the Parish Council's External Auditor and the Principal Finance Officer (Pension Fund (Accounting

and Reporting)) at West Sussex County Council (WSSCC) the indications were that this was not necessary as Parish Councils are not required to produce the full accounts of a commercial venture which should include this information. On prior consultation with the Finance and Administration Committee, the offer was therefore declined.

FA/376/20 Internal Controls Working Party

The notes of the meeting held on 18th November 2019 had been circulated separately. The working group had reviewed the Business Continuity Plans and suggested greater detail should be included.

It was RESOLVED to receive the notes from the Internal Controls Working Party on 3rd February 2020 and to suggest an amendment to the recommendation to full Council from the Personnel Committee to ensure that the Chairman and Vice Chairman are given copies of the Business Continuity Plan in May every year with the key information highlighted should there be an emergency.

FA/377/20 Finance Review to 31st December 2019.

See Appendix 1.

The Committee RESOLVED:-

- 1. To note the Financial Report to 31st December 2019 including reserve balances.**
- 2. That the Chairman had confirmed and signed to evidence the bank reconciliation for the Lloyds Bank Account against the cash book stood at £359,959.92 and received a list of all additional Council Parish bank accounts as at 31st December 2019.**
- 3. To note the VAT analysis to the 31st December 2019. This demonstrates that £2,441.42 of VAT on expenditure paid can be reclaimed which falls well short of the de minimus value of £7,500 per annum allowed by HMRC.**
- 4. To note expenditure on Halls against income to 31st December 2019. The Committee was satisfied with the information that had been provided.**

FA/378/20 Fee List 2020/21

The Committee RESOLVED to agree the fee list for 2020/21 presented with the agenda with three amendments. The hourly charge for profit groups hiring Holbrook Tythe Barn for weekdays will be £14.50 and £17.50 for weekends. The hourly charge for Local Authorities hiring Holbrook Tythe

Barn at weekends will be £16.95.

FA/379/20 Outstanding debt

The County Court in Brighton had notified the Council that a warrant issued on 14.10.2019 to recover a debt of £1,038.36 plus £147 court charges had not been executed because the bailiff has not had the opportunity to take control of goods despite several visits to the debtor. The Council had two options. To provide further information to re-issue the warrant which may attract a fee or write off the debt.

The Finance and Administration Committee RESOLVED to undertake a Land Registry search to ascertain if the debtor owns the property at the address given. If so a charging order to recover the debt should the property be sold could be implemented. Should the property be rented and no further information obtained, it was RECOMMENDED to full Council to write off an outstanding debt of £1,038.36 plus £147 court charges.

FA/380/20 Bank Interest rates

A 95 Day Notice account with the Co-operative Bank offering no fixed term and yielding an interest rate of 1% had been opened.

The Committee had agreed to open a 9 month Fixed Rate Bond with Lloyds Bank for £85,000 at an interest rate of 0.08%. However, on enquiry, Lloyds Bank offered a Fixed Rate Bond until 18th December 2020 giving an improved 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 had 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. The Committee considered a range of Fixed Rate deposits with their current banks and recognised that whilst an investment of 12 months may result in the funds being noted as a long term asset in the Annual Return if it falls within criteria noted in Governance and Accountability for Smaller Authorities March 2019 (Pg28), this would still be a positive investment opportunity for the Parish Council. The accounting requirements don't place any restrictions on the use of the money.

The Committee RESOLVED:-

- 1. To note the arrangements that have been made with Lloyds Bank for a Fixed Rate Deposit to 18th December 2020 at an interest rate of 1.05% and with the Co-operative Bank for a 95 day access account.**
- 2. To note that Aldermore Bank were not able to offer their products because the Parish Council doesn't fit within their categories for investment.**

3. To invest £85,000 for 12 months in a Fixed Rate Deposit with Lloyds Bank.

FA/381/20 Business Plan

The Committee RESOLVED:-

1. To review the Parish Council's Business Plan by having a Councillor's Visioning evening and by consulting with the public as part of the Annual Meeting of the Electors of the Parish on 20th April 2020.
2. For those who have an expertise in this area to contact the Clerk to lead the evening events.

FA/382/20 WSCC Pension 'Small Scheduled Body Employer Agreement'

The Committee RESOLVED to request more information about the value of the pension liabilities for the Parish Council and for individuals before signing the 'Small Scheduled Body Employer Agreement' as there was not sufficient information on which to make a sound, financial decision.

FA/383/20 Appoint a Data Protection Officer

It was RESOLVED to appoint GDPR-info Ltd. as the Data Protection Officer for North Horsham Parish Council.

FA/384/20 Grant applications

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

A grant application from the **Friends of North Heath Community Primary School** for £1,395 which will provide seating in a quiet area which enable students to enjoy a place for quiet and calm was considered by the Finance Committee. All required supporting documents had been submitted. The Parish Council hadn't supported the North Heath Community Primary School with funding in the past.

Following discussion, the Finance Committee RESOLVED to award £500 to the Friends of North Heath Community School towards seating to make a quiet area. It was agreed this was a worthwhile project, but the Committee felt that as health and education was a core function of WSCC, they should be financing part of the project, especially as it was to support the well-being of students.

Three declarations of interest.

A grant application for £300 from the North Horsham Friendship Club for ongoing support to supplement subscriptions and to pay for entertainment and transport for trips was considered by the Committee. All required supporting document

had been submitted along with a programme of events and some comments from those who attend the Friendship Club.

Previous support given to North Horsham Friendship Club by the Parish Council is 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.

It was RESOLVED to award £300 towards the entertainment and trips to the North Horsham Friendship Club. The Committee noted that this was an important facility provided by the Parish Council.

FA/385/20 Date of next meeting

It was noted that the next meeting is scheduled for Thursday 16th April 2020.

There being no other business, the Chairman closed the meeting at 8.05 p.m.

Signed

Date.....

Finance Report to show income and expenditure to 31st December 2019

Period covering 1st April 2019 to 31st December 2019

Funding at 31st December 2019

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

Income to 31st 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
Total	157,196	205,356	154,016

Expenditure to 31st 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
Total	349,984	515,599	386,699

Net expenditure	(192,788)	(310,243)	(232,683)
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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 31st 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
Total	£ 25,856

Detailed Income & 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
101 Administration						
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	15	338,195	327,869	(10,326)		
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	812	32,743	55,720	22,977	0	22,977
Net Income over Expenditure	(797)	305,451	272,149	(33,302)		
103 Grants						
4155 Other Grants and Donations	630	3,360	10,000	6,640		6,640
Grants :- Indirect Expenditure	630	3,360	10,000	6,640	0	6,640
Net Expenditure	(630)	(3,360)	(10,000)	(6,640)		
104 Burial						
4101 Burial Charges	0	5,048	6,750	1,702		1,702
Burial :- Indirect Expenditure	0	5,048	6,750	1,702	0	1,702
Net Expenditure	0	(5,048)	(6,750)	(1,702)		

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

Detailed Income & 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 Jul in mth 10	0	0	250	250		250
4067 Protective Clothing	33	117	400	283		283
Personnel :- Indirect Expenditure	640	199,625	302,450	102,825	0	102,825
Net Expenditure	(640)	(199,625)	(302,450)	(102,825)		
<u>201 Planning, Env & Transport</u>						
4305 Planning Consultant Fees	0	278	2,250	1,972		1,972
Planning, Env & Transport :- Indirect Expenditure	0	278	2,250	1,972	0	1,972
Net Expenditure	0	(278)	(2,250)	(1,972)		
<u>301 Allotments</u>						
1050 Allotment Rents	0	541	775	234		
Allotments :- Income	0	541	775	234		
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	0	311	1,200	889	0	889
Net Income over Expenditure	0	231	(425)	(656)		
<u>302 Amenity, Recs & Open Sp</u>						
1100 Grants Received	0	9,984	9,836	(148)		
Amenity, Recs & Open Sp :- Income	0	9,984	9,836	(148)		
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 & 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	1,123	32,035	50,000	17,965	0	17,965
Net Income over Expenditure	(1,123)	(22,051)	(40,164)	(18,113)		
401 North Heath Hall						
1000 Hall Lettings	6,116	49,128	64,873	15,745		
North Heath Hall :- Income	6,116	49,128	64,873	15,745		
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 Syst	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	3,919	17,127	26,399	9,272	0	9,272
Net Income over Expenditure	2,197	32,001	38,474	6,473		
402 Holbrook Recreation Centre						
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	4,675	45,659	56,145	10,486		

Detailed Income & 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	1,445	12,290	23,001	10,711	0	10,711
Net Income over Expenditure	3,230	33,369	33,144	(225)		
403 Roffey Millennium Hall						
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	5,057	61,495	83,463	21,968		
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 & 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
Roffey Millennium Hall :- Indirect Expenditure	3,374	23,099	37,829	14,730	0	14,730
Net Income over Expenditure	1,684	38,395	45,634	7,239		
901 Earmarked Reserves						
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)
Earmarked Reserves :- Indirect Expenditure	653	25,856	0	(25,856)	0	(25,856)
Net Expenditure	(653)	(25,856)	0	25,856		
Grand Totals:- Income	15,863	505,002	542,961	37,959		
Expenditure	12,594	351,773	515,599	163,826	0	163,826
Net Income over Expenditure	3,269	153,230	27,362	(125,868)		
Movement to/(from) Gen Reserve	3,269	153,230				

North Horsham Parish Council

Income and Expenditure Account for Year Ended 31st December 2019

31st March 2019		31st December 2019
	Income Summary	
319,943	Precept	327,769
386	Interest Received	121
320,329	Sub Total	327,890
	Operating Income	
35	Administration	10,305 * £11,053 (£1,000) 252
539	Allotments	541
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
541,195	Total Income	505,002 ✓
	Running Costs	
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 ✓
471,993	Total Expenditure	351,773 ✓
		375,8:
	General Fund Analysis	
106,513	Opening Balance	186,151
541,195	Plus : Income for Year	505,002
647,708		691,153
471,993	Less : Expenditure for Year	351,773
175,715		339,380
4,641	Transfers TO / FROM Reserves	914
171,074	Closing Balance	338,466 ✓

Balance Sheet as at 1st April 2019

31st March 2019

31st December 2019

31st March 2019		31st December 2019	
Current Assets			
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	
431,423			547,589
431,423 Total Assets			547,589
Current Liabilities			
37,082	Creditors	2,199	
2,070	Accruals	0	
110	Receipts in Advance	0	
39,261			2,199
392,161 Total Assets Less Current Liabilities			545,391
Represented By			
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
392,161			545,391 ✓

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

Supporting Reserves Reconciliation for ANNUAL RETURN 31 December 2019

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

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	392,161.13	545,390.70
101	Debtors	24,106.78	16,753.43
105	Vat Refunds	679.18	1,194.01
	Less Total Debtors	24,785.96	17,947.44
501	Creditors	37,081.96	2,198.56
510	Accruals	2,070.00	0.00
560	Receipts in Advance	109.50	0.00
	Plus Total Creditors	39,261.46	2,198.56
	Equals Total Cash and Bank Accounts	406,636.63	529,641.82
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
	Total Cash and Bank Accounts	406,636.63	529,641.82

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

Expenditure vs Income for Venues owned by North Horsham Parish Council

For 1st April to 31st December 2019

	EXPENDITURE			INCOME
	Maintenance, running costs etc	Direct Staff (caretakers)	TOTAL	TOTAL
NORTH HEATH HALL	17127	21292	38419	49128
HOLBROOK TYTHE BARN + MULTI COURTS	13802	12622	26424	45659
ROFFEY MILLENNIUM HALL	23099	27865	50964	61495