

**MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE
TO BE HELD ON THURSDAY 8TH OCTOBER 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.

Asperger's Voice was awarded a grant of £1,000 towards an event in North Horsham, but this remains postponed due to the Coronavirus (COVID-19) pandemic.

The West Sussex Pension Fund was not able to hold an Employer AGM due to the Coronavirus pandemic, however a draft of the Annual Report which includes a summary of the Fund's position and the work carried out during the year was circulated to the Parish Council and members were invited to submit any questions they had. The Parish Council was also notified that recent changes to the LGPS had resulted in some anomalies and as a result there was a consultation on ways to redress the issues.

New legislation relating to exit arrangements from the LGPS came into force in March 2020 and as a result an Exit Credit Policy had been drafted by West Sussex County Council. There was a consultation open until 6th August 2020, but no response was offered.

Victim Support had sent a letter of thanks for the recent grant of £500 and explained that they “still rely on donations to maintain the enhanced services they like to be able to provide to victims and witnesses of crime in the North Horsham area.” The hirer who had received a small discount on their hire charge also sent in a note of appreciation.

The government had rolled out further measures to Make Tax Digital. From April 2022 all VAT registered businesses will need to keep VAT records in a digital form. The Parish Council is already compliant.

Age UK has withdrawn their grant funding application as they were not able to predict when they could hold events where people met face to face. They would monitor the situation and come back to the Parish Council should the situation change.

Home Start Crawley, Horsham and Mid Sussex sent a letter of appreciation for their grant of £700 awarded in October 2019 to support vulnerable children and families in North Horsham and some information about how the money was spent.

9. Fees for 2021/22

The Committee may wish to have an opportunity, at this early stage, to review the potential fee increase for 2021/22 to assist the precept calculation. A fee list has been circulated to the Committee.

12. Bad debt

The amount of £507.82 represents two months of hires. Attempts have been made to recover the money and the hirer has pledged to pay the outstanding amount when her situation improves.

13. Grant application.

There is £9,500 available for grants in 2020/21. All applications have been e-mailed to Councillors.

Home Start Crawley, Horsham and Mid-Sussex has submitted an application for £1070, to provide training for a volunteer to provide support for 1 family in North Horsham.

Previous grants have been received as follows:-

February 2011	£1500	Ongoing work
July 2009	£1000	Ongoing work
March 2008	£1000	Ongoing work
October 2015	£1500	Ongoing work
October 2016	£1500	Service Provision
October 2017	£700	Service provision
October 2018	£700	Service provision
October 2019	£700	Service provision

APPENDIX 1

Finance Report to show income, expenditure and reserves to 31st August 2020

To be presented to the Finance and Administration Committee Meeting on 8th October 2020

Period covering 1st April 2020 to 31st August 2020

Funding at 31st August 2020

Precept (half year)	167,597
Environmental Grant (half year).	5,117
Grant from HDC (Covid-19)	25,000
Total	197,714

Income to 31st August 2020

Cost Centre	Actual income	Annual Budget	Expected income at 31 st August 2020*
Admin	107	200	83
Allotments	595	875	600**
North Heath Hall	5,291	65,625	27,344
Holbrook Tythe Barn	761	37,800	15,750
Multi Court Lettings	1,855	23,140	9,642
Roffey Millennium Hall	391	85,200	35,500
Total	9,000	212,840	88,919

Expenditure to 31st August 2020

Cost Centre	Actual Expenditure	Annual Budget	Expected expenditure at 31 st August 2020*
Admin	17,871	51,670	26,843***
Grants	500	10,000	4,166
Burial	3,420	6,750	2,812
Personnel	116,607	311,250	129,687
Planning, Env, Trans	0	2,250	937
Allotments	563	1,575	656
Amenity, Recs and Open Spaces	12,142	52,085	21,702
North Heath Hall	4,716	27,854	11,605
Holbrook Tythe Barn	6,361	23,757	9,899
Roffey Millennium Hall	6,082	41,567	17,320
Total	168,262	528,758	225,627

Net expenditure	(159,262)	(315,918)	(136,708)
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*Annual budget divided by 12 multiplied by 5.

** Estimated income expected at 31st August 2020 less £275 annual rent for Harwood Allotments.

*** Includes actual amount for insurance paid in one lump sum in June 2020.

Income

Over the first four months of the year income is £80,000 lower than expected.

The community halls closed on March 23rd 2020. Measures were introduced to reduce the risk of spreading Covid-19 to enable North Heath Hall to open on 1st June 2020 to allow two nurseries to operate. Limited hires continued throughout July and August. Holbrook Tythe Barn opened for limited hires in August 2020. Storage fees are being paid for Roffey Millennium Hall. The multi courts have been in operation since 1st June 2020.

The Parish Council has received a Grant of £25,000 from Horsham District Council awarded to small businesses with fixed property costs.

Expenditure

Actual expenditure is around £57,000 less than anticipated. Payments for ongoing and essential services are being made, but no additional work is being undertaken. Rate relief has been allowed at North Heath Hall and Roffey Millennium Hall. Staff have been furloughed to reduce salary costs. The furlough scheme ends at the end of October 2020.

The net result of the loss of income and lower expenditure is that the Parish Council has spent £22,554 more than expected over the first five months of the year. (The unexpected grant award from Horsham District Council has been included in that calculation).

Reserves

After the first five months of the 2020/21 financial year there is £203,920 in Ear Marked Reserves and a General Reserve of £268,510. The deficit in income will impact on the General Reserve.

The allocation of reserves in the budget 2020/21 will be undertaken in September after agreement from the Parish Council.

Recommendation:-

To note the Financial Report to 31st August 2020.

Pauline Whitehead 03.09.2020

North Horsham Parish Council

02/09/2020

14:14

Detailed Income & Expenditure by Budget Heading 01/08/2020

Cost Centre Report

Month No: 5

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
101 Administration						
1008 Miscellaneous Income	0	55	0	(55)		
1100 Grants Received	25,000	25,000	0	(25,000)		
1176 Precept	0	167,597	335,194	167,597		
1196 Interest Received	9	52	200	148		
Administration :- Income	25,009	192,704	335,394	142,690		
4007 Councillors Training	0	30	1,000	970		970
4008 Councillors Expenses	0	3,358	6,750	3,392		3,392
4021 Telephone/Fax/Internet	0	1,122	3,500	2,378		2,378
4022 Postage	6	24	1,400	1,376		1,376
4023 Stationery and Printing	67	471	1,600	1,129		1,129
4024 Subscriptions	17	3,122	3,600	478		478
4025 Insurance	0	9,109	9,200	91		91
4026 Publications/Magazines	0	0	20	20		20
4028 IT Costs	160	1,013	2,400	1,387		1,387
4032 Publicity/Marketing	0	0	800	800		800
4033 Newsletter	61	242	800	558		558
4038 Office Equipment Maint.	172	305	1,000	695		695
4051 Bank Charges	0	0	100	100		100
4053 PWLB Loan Charges	0	0	12,250	12,250		12,250
4057 External Audit Fees	0	(1,350)	1,600	2,950		2,950
4058 Professional Services	355	655	3,000	2,345		2,345
4059 Internal Audit Fees	0	(230)	500	730		730
4100 Chairman's Allowance	0	0	400	400		400
4120 Roffey Hall Equipment	0	0	750	750		750
4122 Office Equipment	0	0	1,000	1,000		1,000
Administration :- Indirect Expenditure	838	17,871	51,670	33,799	0	33,799
Net Income over Expenditure	24,171	174,834	283,724	108,890		
103 Grants						
4155 Other Grants and Donations	0	500	10,000	9,500		9,500
Grants :- Indirect Expenditure	0	500	10,000	9,500	0	9,500
Net Expenditure	0	(500)	(10,000)	(9,500)		
104 Burial						
4101 Burial Charges	1,865	3,420	6,750	3,331		3,331
Burial :- Indirect Expenditure	1,865	3,420	6,750	3,331	0	3,331
Net Expenditure	(1,865)	(3,420)	(6,750)	(3,331)		

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Detailed Income & Expenditure by Budget Heading 01/08/2020

Month No: 5

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
106 Personnel						
4001 Salaries/NI/Pensions	18,719	114,870	305,800	190,930		190,930
4002 Childcare Vouchers	254	1,016	0	(1,016)		(1,016)
4003 Payroll Admin Charge	0	0	800	800		800
4009 Staff Expenses/Mileage	38	624	2,500	1,876		1,876
4010 Staff Training	25	25	1,500	1,475		1,475
4030 Recruitment Advertising	0	0	250	250		250
4067 Protective Clothing	0	72	400	328		328
Personnel :- Indirect Expenditure	19,035	116,607	311,250	194,643	0	194,643
Net Expenditure	(19,035)	(116,607)	(311,250)	(194,643)		
201 Planning, Env & Transport						
4305 Planning Consultant Fees	0	0	2,250	2,250		2,250
Planning, Env & Transport :- Indirect Expenditure	0	0	2,250	2,250	0	2,250
Net Expenditure	0	0	(2,250)	(2,250)		
301 Allotments						
1050 Allotment Rents	0	595	875	280		
Allotments :- Income	0	595	875	280		
4012 Water Rates	0	45	150	105		105
4102 Allotment Rent	0	0	275	275		275
4200 Grass cutting	0	518	750	232		232
4259 Allotment Maintenance	0	0	400	400		400
Allotments :- Indirect Expenditure	0	563	1,575	1,012	0	1,012
Net Income over Expenditure	0	32	(700)	(732)		
302 Amenity, Recs & Open Sp						
1100 Grants Received	0	5,117	9,984	4,867		
Amenity, Recs & Open Sp :- Income	0	5,117	9,984	4,867		
4019 Window Cleaning	0	100	925	825		825
4200 Grass cutting	3,971	8,648	20,500	11,852		11,852
4250 Bus Shelter Repairs	0	0	2,000	2,000		2,000
4251 Play Area & M Crts Maint	278	1,647	8,000	6,353		6,353
4252 Open Spaces	0	240	10,500	10,260		10,260
4253 Litter Warden/Clearance	0	0	900	900		900
4254 Community Services - Dog Bins	168	842	2,060	1,219		1,219
4255 Street Lighting - Maint/Supply	0	235	3,500	3,265		3,265

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North Horsham Parish Council

02/09/2020

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Detailed Income & Expenditure by Budget Heading 01/08/2020

Month No: 5

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4258 Multicourts Maintenance	415	415	2,600	2,185		2,185
4260 Workshop	0	0	100	100		100
4302 Notice Board Maintenance	0	15	1,000	985		985
Amenity, Recs & Open Sp :- Indirect Expenditure	4,832	12,142	52,085	39,943	0	39,943
Net Income over Expenditure	(4,832)	(7,025)	(42,101)	(35,076)		
401 North Heath Hall						
1000 Hall Lettings	576	5,291	65,625	60,334		
North Heath Hall :- Income	576	5,291	65,625	60,334		
4011 NNDR	0	0	6,700	6,700		6,700
4012 Water Rates	175	328	900	572		572
4014 Electricity	181	857	2,640	1,783		1,783
4015 Gas	12	880	2,562	1,682		1,682
4016 Cleaning Materials	263	589	1,332	743		743
4017 Refuse Bin Clearance	64	159	832	673		673
4018 Sanitary Waste	0	0	220	220		220
4019 Window Cleaning	0	40	738	698		698
4034 Maintenance - Electrical	40	125	2,000	1,875		1,875
4035 Maintenance - Elect Eqp Insp	0	120	500	380		380
4036 Maintenance - General	0	55	2,000	1,945		1,945
4037 Maintenance - Fire Alarm Syst	0	0	750	750		750
4039 Maint - Intruder Alarm	950	1,184	794	(390)		(390)
4041 Maintenance - Fire Extg Insp	0	0	150	150		150
4042 Maintenance - Gas Boiler etc	187	187	650	464		464
4044 Maintenance - Partition Wall	0	0	700	700		700
4061 Legionella Testing	119	119	371	253		253
4063 Maintenance - Plumbing	0	0	750	750		750
4065 Fire Prevention Sundries	0	0	585	585		585
4066 Keyholder Services	15	75	180	105		105
4500 Internal Redecorations	0	0	2,500	2,500		2,500
North Heath Hall :- Indirect Expenditure	2,005	4,716	27,854	23,138	0	23,138
Net Income over Expenditure	(1,429)	575	37,771	37,196		
402 Holbrook Recreation Centre						
1000 Hall Lettings	810	761	37,800	37,039		
1010 Multi Court Lettings	1,604	1,855	23,140	21,285		
Holbrook Recreation Centre :- Income	2,414	2,617	60,940	58,323		
4011 NNDR	0	442	3,660	3,218		3,218

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North Horsham Parish Council

02/09/2020

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Detailed Income & Expenditure by Budget Heading 01/08/2020

Cost Centre Report

Month No: 5

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4012 Water Rates	0	506	1,500	994		994
4014 Electricity	179	657	3,250	2,593		2,593
4015 Gas	45	199	1,500	1,301		1,301
4016 Cleaning Materials	310	587	1,575	988		988
4017 Refuse Bin Clearance	0	95	832	737		737
4018 Sanitary Waste	0	0	220	220		220
4019 Window Cleaning	0	18	450	433		433
4034 Maintenance - Electrical	40	588	2,000	1,412		1,412
4035 Maintenance - Elect Eqp Insp	0	1,495	1,900	405		405
4036 Maintenance - General	0	171	2,000	1,829		1,829
4037 Maintenance - Fire Alarm Syst	0	0	570	570		570
4039 Maint - Intruder Alarm	990	1,224	794	(430)		(430)
4041 Maintenance - Fire Extg Insp	0	0	150	150		150
4042 Maintenance - Gas Boiler etc	187	187	500	314		314
4061 Legionella Testing	119	119	351	233		233
4063 Maintenance - Plumbing	0	0	750	750		750
4065 Fire Prevention Sundries	0	0	75	75		75
4066 Keyholder Services	15	75	180	105		105
4500 Internal Redecorations	0	0	1,500	1,500		1,500
Holbrook Recreation Centre :- Indirect Expenditure	1,884	6,361	23,757	17,396	0	17,396
Net Income over Expenditure	531	(3,744)	37,183	40,927		
403 Roffey Millennium Hall						
1000 Hall Lettings	133	391	83,700	83,309		
1004 Equipment Sale/Sundry Income	0	0	500	500		
1006 Refreshment Sale Income	0	0	1,000	1,000		
Roffey Millennium Hall :- Income	133	391	85,200	84,809		
4011 NNDR	0	0	6,959	6,959		6,959
4012 Water Rates	0	484	1,235	751		751
4014 Electricity	414	1,535	5,125	3,590		3,590
4015 Gas	0	1,525	6,075	4,550		4,550
4016 Cleaning Materials	136	359	1,425	1,066		1,066
4017 Refuse Bin Clearance	127	633	1,664	1,031		1,031
4018 Sanitary Waste	0	0	220	220		220
4019 Window Cleaning	0	55	990	935		935
4020 Refreshment Sale Cost/Sundries	0	0	500	500		500
4034 Maintenance - Electrical	40	164	2,000	1,837		1,837
4035 Maintenance - Elect Eqp Insp	0	120	2,650	2,530		2,530
4036 Maintenance - General	0	25	3,250	3,225		3,225

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North Horsham Parish Council

02/09/2020

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Detailed Income & Expenditure by Budget Heading 01/08/2020

Month No: 5

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4037 Maintenance - Fire Alarm Syst	0	0	570	570		570
4039 Maint - Intruder Alarm	950	1,184	794	(390)		(390)
4040 Maintenance - Elevator	138	(693)	750	1,443		1,443
4041 Maintenance - Fire Extg Insp	0	128	150	23		23
4042 Maintenance - Gas Boiler etc	336	336	1,000	664		664
4044 Maintenance - Partition Wall	0	0	500	500		500
4061 Legionella Testing	153	153	380	227		227
4062 Air Conditioning Maintenance	0	0	300	300		300
4063 Maintenance - Plumbing	0	0	1,500	1,500		1,500
4064 Lightning Conductor Works	0	0	230	230		230
4065 Fire Prevention Sundries	0	0	620	620		620
4066 Keyholder Services	15	75	180	105		105
4500 Internal Redecorations	0	0	2,500	2,500		2,500
Roffey Millennium Hall :- Indirect Expenditure	<u>2,309</u>	<u>6,082</u>	<u>41,567</u>	<u>35,485</u>	<u>0</u>	<u>35,485</u>
Net Income over Expenditure	<u>(2,176)</u>	<u>(5,691)</u>	<u>43,633</u>	<u>49,324</u>		
901 Earmarked Reserves						
4900 Repairs & Renewals Reserve	5,220	5,500	0	(5,500)		(5,500)
4910 CLT Working Party	40	115	0	(115)		(115)
Earmarked Reserves :- Indirect Expenditure	<u>5,260</u>	<u>5,615</u>	<u>0</u>	<u>(5,615)</u>	<u>0</u>	<u>(5,615)</u>
Net Expenditure	<u>(5,260)</u>	<u>(5,615)</u>	<u>0</u>	<u>5,615</u>		
Grand Totals:- Income	28,133	206,715	558,018	351,303		
Expenditure	38,029	173,876	528,758	354,882	0	354,882
Net Income over Expenditure	<u>(9,896)</u>	<u>32,839</u>	<u>29,260</u>	<u>(3,579)</u>		
Movement to/(from) Gen Reserve	<u>(9,896)</u>	<u>32,839</u>				

North Horsham Parish Council
Income and Expenditure Account for Year Ended 31st March 2021

31st March 2020

31st March 2021

	Income Summary	
327,769	Precept	167,597
710	Interest Received	52
328,479	Sub Total	167,649
	Operating Income	
10,305	Administration	25,055
816	Allotments	595
9,984	Amenity, Recs & Open Sp	5,117
63,943	North Heath Hall	5,291
61,800	Holbrook Recreation Centre	2,617
80,816	Roffey Millennium Hall	391
556,142	Total Income	206,715
	Running Costs	
46,290	Administration	17,871
4,160	Grants	500
6,730	Burial	3,420
299,981	Personnel	116,607
278	Planning, Env & Transport	0
1,123	Allotments	563
41,713	Amenity, Recs & Open Sp	12,142
22,921	North Heath Hall	4,716
16,934	Holbrook Recreation Centre	6,361
33,340	Roffey Millennium Hall	6,082
35,241	Earmarked Reserves	5,615
508,711	Total Expenditure	173,876
	General Fund Analysis	
186,151	Opening Balance	230,057
556,142	Plus : Income for Year	206,715
742,293		436,772
508,711	Less : Expenditure for Year	173,876
233,582		262,896
3,525	Transfers TO / FROM Reserves	(5,615)
230,057	Closing Balance	268,511

Balance Sheet as at 31st August 2020

31st March 2020

31st March 2021

Current Assets			
13,413	Debtors	4,226	
1,218	Vat Refunds	3,498	
201,785	Lloyds Bank Accounts	234,395	
85,000	Co-op Community Directplus A/c	85,000	
85,083	Nationwide	85,083	
85,000	Lloyds Bank - Fixed Deposit	85,000	
150	Petty Cash	150	
<u>471,649</u>			<u>497,353</u>
	471,649 Total Assets		497,353
Current Liabilities			
29,797	Creditors	24,922	
2,260	Accruals	0	
<u>32,057</u>			<u>24,922</u>
	439,592 Total Assets Less Current Liabilities		472,431
Represented By			
230,057	General Reserve		268,511
7,955	Earmarked Reserves - VAT Con		7,955
117,568	Earmarked Reserves - R&R Fund		112,068
19,950	Earmarked Reserves - Election		19,950
4,250	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
10,434	EMR - CIL 19/20		10,434
722	EMR NHCLT		607
<u>439,592</u>			<u>472,431</u>

**NORTH HORSHAM PARISH COUNCIL
RESERVE BALANCES - 31st August 2020**

The transfers to EMRs agreed in the 2020/21 budget have not yet been undertaken. The Finance Cttee has made recommendations to the September 2020 Parish Council Meeting.

		EXPENDITURE		INCOME		EXPENDITURE		INCOME		EXPENDITURE		INCOME		NOTE
	BALANCE	ACTUAL	ACTUAL	BALANCE	TRANSFER	ACTUAL	ACTUAL	BALANCE	TRANSFER	ACTUAL	ACTUAL	BALANCE		
	31.03.18	31.03.19	31.03.19	31.03.19	01.04.2019	31.03.2020	31.03.2020	31.03.2020	01.04.2020	31.08.2020	31.08.2020	31.08.2020		
310/0	GENERAL RESERVES	106513	461557	541195	186151	-38767	473470	556142	230056	168261	206715	268510		
	EARMARKED RESERVES													
320/0	REVENUE - VAT Contingency	7955			7955			7955				7955		
321/0	REPAIRS & RENEWALS	139886	10436		129450	20770	32652		117568	5500		112068	3	
322/0	ELECTION	19950			19950				19950			19950		
323/0	TREE MANAGEMENT WORK	0				6000	1750		4250			4250		
327/0	ROFFEY YOUTH CLUB	5621			5621				5621			5621	1	
328/0	PLANNING	8035			8035				8035			8035		
331/0	RMH BOILER	10000			10000				10000			10000		
335/0	CAPITAL RECEIPT	25000			25000				25000			25000	2	
337/0	CLT Working Party	0				944	222		722	115		607		
336/0	CIL - 19/20	0				11053	619		10434			10434	4	
		322960	471993	541195	392162	0	508713	556142	439591	0	173876	206715	472430	

1 Roffey Youth Club - money left from when the Youth Club Committee folded.

2 Capital Receipt - money from the sale of land.

3 R & R - for ongoing repairs agreed by the Property Committee

4 CIL - 19/20 - CIL money received in 2019/2020

AGREED with FD

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APPENDIX 2

BUDGET 2020/22
F & A COMMITTEE

			BUDGET 2020/21	ESTIMATED TO 31.03.21	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
EXPENDITURE - REVENUE							
101	4006	Conferences	0	0			
	4007	Councillors' Training	1,000	500		1,000	
	4008	Councillors' Expenses	6,750	6,750	Based on 14 Councillors.	7,000	
	4021	Telephone	3,500	2,500	Reductions are negotiated when possible.	3,500	
	4022	Postage	1,400	800		1,400	
	4023	Stationery and Printing	1,600	1,000	Need to print fewer documents	1,600	
	4024	Subscriptions	3,600	3,600	Allow for an increase for SALC subs	3,600	
	4025	Insurance	9,200	9,200	To allow for an increase and any additions to policy.	9,500	
	4026	Publications	20	20		20	
	4028	IT Costs (Software)	2,400	2,600		2,400	
	4029	Website Maintenance (hosting)	0	150		150	
	4032	Publicity/Marketing	800	200		800	
	4033	Newsletter	800	800		800	
	4038	Office Equipment Maintenance	1,000	1,000		1,000	
	4051	Bank Charges	100	100		100	
	4053	PWLB Loan Charges	12,250	12,250		11,500	
	4057	External Audit Fees	1,600	1,600		1,600	
	4058	Professional Services	3,000	2,000		1,500	
	4059	Internal Audit Fees	500	500		500	
	4100	Chairman's Allowance	400	400		400	
	4120	RMH Equipment (for hire)	750	500		750	
	4122	Office Equipment	1,000	500		1,000	
103	4155	Grants	10,000	8,000		10,000	
104	4101	Burial Charges	6,750	6,750		6,750	
			68,420	61,720		66,870	

Finance and Administration
forecast and budget for
consideration at Agenda item 7.
and as part of the precept
calculation discussed at Agenda
item 8

(1)



NORTH HORSHAM PARISH COUNCIL

Precept requirement for 2021/22

Forecast for 2020/21		
Revenue expenditure	449,362	449,362
Income		
Precept	335,194	
Community Infrastructure Levy	0	
Discretionary grant	25,000	
Environmental Grant	10,234	
Income from hall hires	28,975	399,403
	Deficit	-49,959

Budget for 2021/22		
Revenue expenditure	527,645	527,645
Income		
Community Infrastructure Levy	0	
Environmental Grant	10,234	
Income from hall hires	79,975	90,209
	Deficit	437,436

General Reserve Considerations for 2021/22	
General Reserve at 31.3.20	230,056
Transfer to R&R EMR for Boiler and playgrounds	35,000
Predicted deficit at 31.3.21	-49,959
Predicted General Reserve at 31.3.20	145,097

Precept requirement for 2021/22	437,436
Final precept requirement for 2020/21	437,436

Tax base for 20/21 = 8733.3

Levy at Band D £38.38

Based on tax base for 20/21

Levy band D £50.08

9.9.2020

Precept calculation
Agenda item 8

(2)

2020/21 and 2021/22 Budget Summary
SUMMARY

	2020/21						2021/22	
	EXPENDITURE			INCOME			BUDGET	
	BUDGET 2020/21	ACTUAL 31.3.2021	ESTIMATED 31.3.2021	BUDGET 2020/21	ACTUAL 31.3.2021	ESTIMATED 31.3.2021	EXPENDITURE	INCOME
Roffey Millennium Hall	41,567	0	23,499	85,200	0	2,000	37,888	25,000
North Heath Hall	27,854	0	15,593	65,625	0	13,000	28,421	33,000
Holbrook Tythe Barn	23,757	0	19,165	60,940	0	13,000	22,196	21,000
Amenities	53,660	0	49,435	875	0	875	54,570	875
F & A (exc. Precept)	68,420	0	61,720	200	0	100	66,870	100
PERSONNEL	311,250	0	279,450	0	0	0	315,450	0
PET	2,250	0	500	0	0	0	2,250	0
	528,758	0	449,362	212,840		28,975	527,645	79,975

	FUNDING			
	BUDGET 2020/21	ACTUAL 31.3.2021	ESTIMATED 31.3.2021	FUNDING 2021/22
F & A - precept	335,194		335,194	Precept
CiL	0		0	0
Environmental Grant	9,984		10,234	10,234
Discretionary HDC Grant	0		25,000	0
Total Funding	345,178		370,428	10,234

Budget summary
Agenda item 8

9.9.2020

**BUDGET 2021/22
INCOME**

			BUDGET 2020/21	ESTIMATED TO 31.3.2021	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
INCOME							
401	1000	Hall Lettings	65,625	13,000	NHH - 5% increase	33,000	
402	1000	Hall Lettings	37,800	5,000	HTB - 5% increase	12,500	
	1010	Multi Court Income	23,140	8,000	5% increase	8,500	
403	1000	Hall Lettings	83,700	2,000	RMH - 3% to try to equalise the cost of the hires across the halls. VAT payable at RMH only	25,000	
	1004	Miscellaneous Income	500	0		0	
	1006	Sale of Beverages	1,000	0		0	
101	1196	Interest Received	200	100		100	
301	1050	Allotment Rents	875	875	Increase full allotment from £27.05 per annum to £30 and half allotment from 13.55 per annum to £15. (11% increase). To work towards covering the cost of providing the allotments.	875	
			212,840	28,975		79,975	

9.9.2020

Income
Agenda item 8.

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NORTH HORSHAM PARISH COUNCIL
SUGGESTED RESERVE BALANCES - from 31.03.18

	BALANCE 31.03.2018	ACTUAL EXPENDITURE 31.03.2019	ACTUAL INCOME 31.03.2019	BALANCE 31.03.2019	TRANSFER 01.04.2019	ACTUAL EXPENDITURE 31.03.2020	ACTUAL INCOME 31.03.2020	BALANCE 31.03.2020	TRANSFER 01.04.2020	ESTIMATED EXPENDITURE 31.03.2021	ESTIMATED INCOME 31.03.2021	BALANCE 31.03.2021
310/0 GENERAL RESERVES	106,513	461,557	541,195	186,151	38,767	473,470	556,142	230,056	35,000	474,112	414,403	135,347
EARMARKED RESERVES												
320/0 VAT Contingency	7,955			7,955				7,955				7,955
321/0 Repairs and Renewals	139,886	10436		129,450	20770	32,652		117,568		5500		112,068
322/0 Election costs	19,950			19,950				19,950				19,950
323/0 Tree Management work	0			0	6000	1,750		4,250				4,250
327/0 Roffey Youth Club	5,621			5,621				5,621				5,621
328/0 Planning	8,035			8,035				8,035				8,035
331/0 RMH Boiler	10,000			10,000				10,000	10000			10,000
335/0 Capital Receipt	25,000			25,000				25,000				25,000
337/0 CLT Working Party	0			0	944	222		722		115		607
338/0 Playground Replacement	0			0				0	25000			0
336/0 CiL - 2019/20	0			0	11053	619		10,434				10,434
	322,960	471,993	541,195	392,162	0	508,713	556,142	439,591	0	479,727	414,403	339,267

Reserves
Agenda item 8

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**BUDGET 2021/22
PROPERTY COMMITTEE**

BUDGET 2021/22 PROPERTY COMMITTEE		BUDGET 2020/21	ESTIMATED TO 31.03.2021	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
EXPENDITURE - REVENUE						
403	ROFFEY MILLENNIUM HALL					
4011	NNDR (Business Rates)	6,959	0	5% increase; No charge for 2020/21 due to Covid-19 rate relief.	7,300	In light of additional spending it is probable that there will be increases. 4.5% allowed.
4012	Water Rates	1,235	1,235		1,235	
4014	Electricity	5,125	4,000		5,125	
4015	Gas	6,075	4,000		6,075	
4016	Cleaning Materials	1,425	1,000		1,425	
4017	Refuse Clearance (HDC)	1,664	1,500		1,664	
4018	Sanitary Disposals	220	110		220	
4019	Window Cleaning	990	600		990	
4020	Refreshment Sale Costs	500	0		200	
4034	Maintenance - electrical	2,000	1,000	Inc £240 for CCTV service	2,000	
4035	Maintenance - electrical insp.	2650	2,650	Periodic test required (3/21) + PAT tests and electrical inspections.	550	No PET.
4036	Maintenance - general	3,250	2,000	Defibrillator pads required	3,250	
4037	Maintenance - fire alarm	570	570		570	
4039	Maintenance - intruder alarm	794	794		794	
4040	Maintenance - lift	750	200	Service visits. credit from previous invoice	750	
4041	Maintenance - fire extinguishers	150	150	To allow for remedial work	150	
4042	Maintenance - gas boiler	1,000	1,000	To allow for remedial work	1,000	
4044	Maintenance - partition wall	500	500	Annual service	500	
4061	Legionella Testing	380	380	Risk assessment and water testing	260	Water testing only
4062	Maintenance - air conditioning	300	300		300	
4063	Maintenance - plumbing	1,500	500		1,500	
4064	Maintenance - lightning conductor	230	230		230	
4065	Fire Prevention Sundries	620	100		620	Fire risk assessment required 04/21
4066	Keyholder Services	180	180		180	
4500	Internal decorations	2,500	500	Lobby	1,000	
		41,567	23,499		37,888	

09.09.2020

Expenditure - Roffey Millennium Hall
Agenda item 8

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BUDGET 2021/22
PROPERTY COMMITTEE

EXPENDITURE - REVENUE		BUDGET 2020/21	ESTIMATED TO 31.3.2021	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
401	NORTH HEATH HALL					
4011	NNDR (Business Rates)	6,700	0	5% increase; No charge for 2020/21 due to Covid-19 rate relief.	7,000	In light of additional spending it is probable that there will be increases. 4.5% allowed.
4012	Water Rates	900	900		900	
4014	Electricity	2,640	2,000	Savings are always trying to be made.	2,640	
4015	Gas	2,562	2,000	Savings are always trying to be made.	2,562	
4016	Cleaning Materials	1,332	1,332		1,500	
4017	Refuse Clearance (HDC)	832	832		832	
4018	Sanitary Disposals	220	110		220	
4019	Window Cleaning	738	560		738	
4034	Maintenance - electrical	2,000	1,000	Stage lighting requires moving.	2,000	
4035	Maintenance - electrical insp.	500	500	No periodic testing required. Lights tested monthly.	1,400	Periodic testing required 02/2022
4036	Maintenance - general	2,000	1,500		2,000	
4037	Maintenance - fire alarm	750	570		570	
4039	Maintenance - intruder alarm	794	794		794	
4041	Maintenance - fire extinguishers	150	150		150	
4042	Maintenance - gas boiler	650	500		650	
4044	Maintenance - partition wall	700	700		700	
4061	Legionella Testing	371	380	Risk assessment required along with environmental assessment and thermometer calibration.	260	No RA only water testing
4063	Maintenance - plumbing	750	500		750	
4065	Fire Prevention Sundries	585	585	Fire risk assessment required in 02/ 2020.	75	No Fire RA
4066	Keyholder Services	180	180		180	
4500	Internal decoration	2,500	500	Lobby	2,500	Room 1 and 4
		27,854	15,593		28,421	

09.09.2020

Expenditure - North Heath Hall
Agenda item 8

(7)

BUDGET 2021/22
PROPERTY COMMITTEE

EXPENDITURE - REVENUE		BUDGET 2020/21	ESTIMATED TO 31.3.2021	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
402	HOLBROOK TYTHE BARN					
4011	NNDR (Business Rates)	3,660	3,543	5% increase allowed		In light of additional spending it is probable that there will be increases. 4.5% allowed.
4012	Water Rates	1,500	1,500		4,000	
4014	Electricity	3,250	2,500		1,500	
4015	Gas	1,500	1,000		3,250	
4016	Cleaning Materials	1,575	1,200		1,500	
4017	Refuse Clearance (HDC)	832	832		1,575	
4018	Sanitary Disposals	220	110		832	
4019	Window Cleaning	450	300	Misquoted in 2019	220	
4034	Maintenance - electrical	2,000	1,000	General electrical maintenance	450	
4035	Maintenance - electrical insp.	1,900	1,700	Drain test and periodic electrical test.	1,000	
4036	Maintenance - general	2,000	1,000		590	No PET.
4037	Maintenance - fire alarm	570	0		2,000	
4039	Maintenance - intruder alarm	794	1,224		570	
4041	Maintenance - fire extinguishers	150	150		794	
4042	Maintenance - gas boiler	500	500		150	
4061	Legionella Testing	351	351	Risk assessment required . And thermometer calibration.	500	No RA.
4063	Maintenance - plumbing	750	500		235	
4065	Fire Prevention Sundries	75	75		750	
4066	Keyholder Services	180	180		600	RA due 08/2022
4500	Internal decoration	1,500	1,500		180	
		23,757	19,165		1,500	
					22,196	

09.09.2020

Expenditure Holbrook Tythe Barn
Agenda item 8

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**BUDGET 2021/22
PROPERTY COMMITTEE**

			BUDGET 2020/21	ESTIMATED TO 31.03.2021	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
EXPENDITURE - REVENUE							
AMENITIES - ALLOTMENTS							
301	4012	Water Rates	150	150	More in line with previous bills.	150	
	4102	Rent to WSCC - Harwood Rd	275	275	Whilst an increase has been suggested, the figure has been kept at 275 whilst negotiations are in place.	275	
	4200	Grounds Maintenance	750	750	Grass and hedge cutting	750	
	4259	Allotment Maintenance	400	400	Necessary bramble clearing and cutting.	400	
			1,575	1,575		1,575	

OTHER AMENITIES							
302	4019	Bus shelter cleaning	925	600	Regular cleaning of bus shelters.	925	
	4200	Grounds Maintenance	20,500	20,500	Grass maintenance contract and some ad hoc work.	20,910	2% increase
	4250	Bus Shelter Maintenance	2,000	1,000	Rolling programme of maintenance	2,000	
	4251	Play Area Maintenance*	8,000	8,000	Repairs to equipment and wet pour anti-cipated.	8,000	
	4252	Open Space Maintenance**	10,500	10,500	Includes H&S tree work and work required to Veteran Oak tree at EM (in Management Plan)	10,500	
	4253	Litter Warden Equipment	900	0	New trolley with litter segregation capability.	900	
	4254	Dog Bin Emptying - HDC	2,060	2,060	2% inflation	2,060	Allows for inflation and odd extra empty.
	4255	Street Lighting Maint/Supply	3,500	2,000	Includes maintenance and replacement as required	4,000	Most replacements have been done. PET due June 2021
	4258	Multi Courts Maintenance	2,600	2,600	Permanent lining being undertaken through CiL money.	2,600	
	4260	Workshop	100	100	For security, small items.	100	
	4302	Notice Board Maintenance	1,000	500	A notice board review is scheduled for 2020/21.	1,000	
			52,085	47,860		52,995	

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

**Damage to the bridge and boardwalks at Earles Meadow was completed in 2020/21 from the R&R EMR (£7,260).

Note:- An Ear-Marked Reserve has been set up with £25,000 in it. Ideally another £25,000 should be added this year, but due to the financial restrictions imposed by the Covid 19 pandemic, it would be prudent to miss this year and set aside money from the following year, if possible.

Expenditure
Allotments & Amenities
Agenda item 8

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BUDGET 2021/22
PERSONNEL COMMITTEE

EXPENDITURE - REVENUE			BUDGET 2020/21	ESTIMATED TO 31.03.2021	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
106	4001	Salaries/NI/Pensions	305,800	* 275,000	caretaker holiday cover, pay awards and additional admin	310,000	
	4003	Payroll Administration Charge	800	800	To cover pension changes	800	
	4009	Staff Expenses	2,500	2000		2,500	
	4010	Staff Training	1,500	1000	To ensure that statutory requirements are met.	1,500	
	4030	Recruitment Advertising	250	250	Nominal sum	250	
	4031	Staff Personal Protective Clothing	400	400	PPE.	400	
			311,250	279,450		315,450	

* The reduction is in respect of change of hours for some staff.

Expenditure - Personnel

Agenda item 8

**BUDGET 2021/22
PET COMMITTEE**

			BUDGET 2020/21	ESTIMATED TO 31.03.2021	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
EXPENDITURE - REVENUE							
201	4305	Planning Consultant Fees	2,250	500		2,250	
			2,250	500		2,250	

Expenditure - Planning
Agenda item 8

Summary of Precepts

Year	Precept	Tax Base	Tax at Band D	% increase at Band D
2021/22				
2020/21	335,194	8733.3	38.38	1.90
2019/20	327,769	8705.2	37.65	1.90
2018/19	319,943	8658.80	36.95	8.00
2017/18	293,552	8580.90	34.21	1.90
2016/17	282,726	8421.40	33.57	0.90
2015/16	278,908	8382.10	33.27	0.91
2014/15	271,405	8230.70	32.97	0.91
2013/14	267,040	8172.30	32.68	0.90
2012/13	288,106	8894.30	32.39	0.87
2011/12	285,531	8894.80	32.10	0.91

Summary of Precepts
Agenda item 8

APPENDIX 3

Potential Internal Control working party activities for 2020/22

The Action Plan for financial activities agreed by the Finance and Administration Committee for 2019/20 was interrupted in March 2020 due to the Covid-19 pandemic. Whilst the year end close down of accounts took place as usual in April 2020, other activities were delayed or cancelled and changes in timings were given for submission of accounts and displaying the electors rights.

Due to difficulties in meeting safely, it is suggested that the Internal Control Working Party suspends its activities until 2021. In 2021 4 meetings are held over the year to consider the following:-

	To review safe and efficient safeguarding of public money; prevent and detect inaccuracy and fraud;
1.	that salaries have been properly reviewed:- <ul style="list-style-type: none"> • Check that the Personnel Committee has approved annual salaries in line with contracts and /or minutes. • Make sure no records are missing in the Financial records. • Petty cash testing and procedures
2.	identifying the duties of officers and segregation of duties; authorisation of payments; hierarchical review and that a commitment over £5,000 is compliant:- <ul style="list-style-type: none"> • Expenditure testing and procedures • Confirm back ups. • Test a payment of over £5,000 through the system.
3.	to review that risk levels are properly managed and compliance with the publication rules for the Local Government Transparency Code 2015:- <ul style="list-style-type: none"> • Review levels of reserves • Check list of information against website • Check that the Annual return is published on the PC website.
4.	identifying the duties of officers and segregation of duties; procedures for bad debts and bank mandate review, Bank reconciliation and procedures, test that the budget is reviewed against the actual figures:- <ul style="list-style-type: none"> • Sales testing and procedures • Review list of creditors and debtors. • Confirm that bank mandate is up to date • Confirm that bank reconciliations are signed at least quarterly Confirm that there is regular budget monitoring.

APPENDIX 4



MULBERRY & CO

Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

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Our Ref: MARK/NOR002

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

01 September 2020

Dear Mrs Whitehead,

Engagement Letter – Local Authority

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

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

1. Period of engagement

- a. This letter is effective for accounting periods ending on or after 31st March 2021. (The 2020/21 Council year)
- b. It replaces all previous engagement letters. The previously agreed commencement date for this engagement still applies.
- c. We will deal with matters arising in respect of periods prior to the above period as appropriate.

2. Responsibilities of the Council and Internal auditors

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

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

3. Scope of Audit

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

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

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

4. Electronic Publication

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

5. Communication

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

6. Other services

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

7. Limitation of liability

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

8. Fees

- a. Our fees are calculated using a stand rate per hour, plus disbursements and VAT and the standard applicable rate.
- b. Our fees for the 2020/21 council year are £60 per hour + VAT
- c. Where applicable we charge £0.45p per mile for travel
- d. Our fees are payable on presentation of invoice.

9. Agreement of terms

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

Yours faithfully,

Mulberry & Co

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