

**MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE
TO BE HELD ON THURSDAY 10TH DECEMBER 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.

There are no announcements.

8. Fixed Rate Bond

The Parish Council invested £85,000 in a Fixed Rate Bond with Lloyds Bank on 31st January 2020 at a rate of 1.05%. The bond matures on 18th December 2020 with estimated interest of £787.36.

10. Community Infrastructure Levy.(CiL)

The Parish Council holds £10,434 CiL contributions from 2019/2020 and has received an additional £2,394.55 which represents the neighbourhood portion of the total CiL receipts for North Horsham between 1 April 2020 and 30 September 2020. The additional sum is in respect of Planning Application DC19/2030 and relates to the erection of a new dwelling adjacent to 44 Littlehaven Lane.

The Parish Council has appointed a CiL working party to report back to Council. The working party last met in October 2019 and in November 2019 the Parish Council agreed to:-

- schedule permanent re-lining work at the Multi Use Games Courts at a cost of £1,500 plus VAT. *Work to be completed before the end of December 2020.*
- Order a picnic table, additional bench and additional football goal for Holbrook Tythe Barn at a maximum cost of £2,500. *The football goal has been purchased and installed. The picnic table and bench will be purchased and installed.*
- Install a bench on North Heath Lane near Coltsfoot Drive subject to any required pre-planning advice from HDC and approval by West Sussex County Council (WSCC) at a maximum cost for advice, supply, delivery and installation of £1,500. *This is ongoing.*
- Investigate providing fitness equipment, potentially at Holbrook Tythe Barn open space and invite comment via the website, noticeboards, Facebook and Horsham Pages. *It has not been possible to arrange a meeting with the Parks advisors at Horsham District Council due to working restrictions, workloads and other issues associated with Covid-19, so this has been put on hold.*
- To look into whether additional bollards at Roffey Corner to protect verge damage would be eligible for CiL money. *The Planning, Environment and Transport Committee is looking into applying for a Temporary Road Order to install double yellow lines at Roffey Corner.*

Covid-19 restrictions have resulted in the work schedule being disrupted as it was difficult to arrange for the necessary work to be undertaken for large parts of the year.

Cllr Knight, Cllr Searle and Cllr Smithurst form the CiL working party and it would be helpful for them to meet online in early 2021 to review the above projects, consider if there are any additional projects and to make recommendations to the Parish Council.

11. Property Portfolio

On an annual basis the Committee takes the opportunity to review if there are benefits in exploring the possibility of increasing their property portfolio as a way of investing the Parish Council's reserves and increasing income. As the financial climate is quite fragile at the moment due to Covid 19, it may be prudent to be alert to any opportunities that may arise over the next twelve months, but not to take a proactive stance at this time.

13. West Sussex Pension Fund

Annual Return 2020 - Employer Performance Benchmarking, Funding Strategy consultation and Exit Cap information update

The West Sussex Pension Fund has notified the Parish Council about several items:-

Annual return 2020 - Employer Performance Benchmarking

West Sussex Pension Fund has completed their review of employer performance for the 2020 Annual Return in line with their Administration Strategy. All employers have been benchmarked for timeliness, financial control and data quality following the submission of the 2020 Annual Return. WSCC Pension Fund will make contact with individual employers if there are any concerns with how data was returned.

Funding Strategy Statement consultation.

A copy of the West Sussex County Council Local Government Scheme Funding Strategy and a pdf which sets out how the document has changed from the version published following the consultation in the summer were circulated on 19.11.2020, when the notification e-mail was e-mailed to all Councillors.

Amendments to the Funding Strategy Statement

The Ministry of Housing, Communities and Local Government has published new Regulations on employer flexibilities which came into force from 23 September 2020. This follows their consultation in May 2019 on changes to the local valuation cycle and management of employer risk.

The newly introduced flexibilities relate to:

- The ability to review contribution rates between formal valuations due to significant changes to the liabilities (already allowed), significant changes in covenant (this is new) and if an employer requests it (this is new).
- The power to agree payment plans when employers have exit debts.
- The introduction of deferred employer status, which allows an employer to stay in the Fund even if their last active member leaves with contributions set at triennial valuations (for deficit recovery).

An update to the Funding Strategy Statement has been prepared to ensure that these flexibilities are reflected. The changes are as below:

- A definition of a "Deferred Employers" as "a Scheme employer which enters into a deferred debt agreement with the Administering Authority to defer their obligation to make an exit payment and continue to make contributions at the secondary rate ("a deferred debt agreement"). Further information about Deferred Employer status has been included under "Exiting employers".
- The basis for setting employer contribution rates for a "deferred Employer" using the same discount rate as prior to their deferral, with a probability of meeting their funding target of 75% (which is the most prudent basis for employers participating in the Scheme) using a maximum time horizon of 50% of the duration of the liabilities or a period set by the Administering Authority.
- To reflect that the Administering Authority will consider a request from the Scheme employer to review contributions where the Scheme employer has undertaken to

meet the costs of that review and sets out the reasoning for the review (which would be expected to fall into one of the above categories, such as a belief that their covenant has changed materially or significant restructuring impacting their membership).

- To advise that "Except in exceptional circumstances, such as an employer nearing cessation, market volatility and changes to asset values will not be considered as a basis for a change in contributions outside a formal valuation".
- To set out the basis for a Deferred Debt Agreement. The section from the Funding Strategy Statement in relation to Exiting employers which covers this fifth aspect has been appended as this reflects the most substantial amendments.

As this is a substantial change to the Funding Strategy Statement WSCC is consulting employers in the Fund. Comments were requested to be submitted by 7th December 2020.

Exit cap payments

The Government is making changes to the way in which exit payments are dealt with when an individual is subject to redundancy or business efficiency. These changes have been introduced via statutory regulations which came into effect on Wednesday 4 November 2020. Unfortunately, these regulations are currently out of line with the existing Local Government Pension Scheme regulations, consequently, until the two sets of regulations are brought into line, there will be a significant amount of uncertainty about which statutory regulations take legal precedence.

The Local Government Association has published an information note for employers on the exit cap to help you as an employer meet your responsibilities under the regulations in force from 4 November 2020. The document sets out a process for you to follow from 4 November 2020 for redundancy and efficiency exits, where your employee is a member of the Local Government Pension Scheme (LGPS) and aged 55 or over.

14. Grant applications

There remains £8,430 in the grants fund at 31.10.2020.

The application forms for grant funding will be circulated by e-mail.

The Earles Meadow Conservation group has requested £415 for ongoing conservation work. Previous awards have been given as follows.

June 2011	£200	Ongoing work
October 2016	£575	Ongoing Work
December 2017	£550	Ongoing work
February 2019	£565	Ongoing Work
December 2019	£630	Ongoing work

West Sussex Mediation Service has applied for a grant of £600 for ongoing work.

Previous awards have been given as follows:-

July 2005	£300	Ongoing work
September 2008	£150	Ongoing work
March 2010	£175	Ongoing work
June 2011	£200	Ongoing work
June 2012	£200	Ongoing work
June 2013	£250	Ongoing work
June 2014	£250	Ongoing work
June 2015	£400	Ongoing work
July 2016	£400	Service Provision
October 2017	£500	Service provision
December 2018	£500	Service provision

Pauline Whitehead BA(Hons) FSLCC 29.11.2020

APPENDIX 1

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

To be presented to the Finance and Administration Committee on 10th December 2020

Period covering 1st April 2020 to 31st October 2020

Funding at 31st October 2020

Precept (full year)	335,194
Environmental Grant (half year).	10,234
Grant from HDC (Covid-19)	25,000
Community Infrastructure Levy (CiL) Payment	2,395
Total	372,823

Income to 31st October 2020

Cost Centre	Actual income	Annual Budget	Expected income at 31 st October 2020*
Admin	112	200	116
Allotments	928	875	875
North Heath Hall	13,473	65,625	38,281
Holbrook Tythe Barn	4,480	37,800	22,050
Multi Court Lettings	5,240	23,140	13,498
Roffey Millennium Hall	2,285	85,200	53,250
Total	26,518	212,840	128,070

Expenditure to 31st October 2020

Cost Centre	Actual Expenditure	Annual Budget	Expected expenditure at 31 st October 2020*
Admin	29,390	51,670	33,974
Grants	1,570	10,000	5,833
Burial	3,420	6,750	3,937
Personnel	161,888	311,250	181,562
Planning, Env, Trans	0	2,250	1,312
Allotments	981	1,575	918
Amenity, Recs and Open Spaces	16,653	52,085	30,383
North Heath Hall	6,836	27,854	16,248
Holbrook Tythe Barn	9,316	23,757	13,858
Roffey Millennium Hall	9,744	41,567	24,247
Total	239,798	528,758	312,272

Net expenditure	(213,280)	(315,918)	(184,202)
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*Annual budget divided by 12 multiplied by 7.

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

Income

Over the first seven months of the year income is £101,552 lower than expected. Hires at all buildings and multi courts increased during October.

Community Infrastructure Levy money of £2,395 was received during October. This will be discussed as a separate agenda item at the Finance and Administration Committee meeting.

Expenditure

Actual expenditure is £72,474 less than anticipated. This is due to only essential health and safety work being carried out on the buildings and grounds and reduced salary costs as some staff were on furlough.

Summary

The net result of the loss of income and lower expenditure is that the Parish Council has spent £29,078 more than had been budgeted for at 31st October 2020. However, net expenditure of £213,280 is still well within the funding of £372,823 received for the year ending 31st March 2021. (The CiL payment of £2,395 has to be spent according to specific criteria and will be allocated to an Ear Marked Reserve)

Reserves

After the first seven months of the 2020/21 financial year, there is £205,855 in Ear Marked Reserves and a General Reserve of £387,204.

The allocation of reserves in the budget 2020/21 (£25,000 towards playground upgrades and £10,00 towards the boiler at Roffey Millennium Hall) to be allocated in November 2020 will increase the Ear Marked Reserves and reduce the General Reserve.

Recommendation:-

To note the Financial Report to 31st October 2020.

09:35
Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7

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	55	0	(55)		
1100 Grants Received	0	25,000	0	(25,000)		
1175 CIL Payment	2,395	2,395	0	(2,395)		
1176 Precept	0	335,194	335,194	0		
1196 Interest Received	2	57	200	143		
Administration :- Income	2,397	362,700	335,394	(27,306)		
4007 Councillors Training	32	62	1,000	938		938
4008 Councillors Expenses	1,670	5,028	6,750	1,722		1,722
4021 Telephone/Fax/Internet	80	1,746	3,500	1,754		1,754
4022 Postage	219	243	1,400	1,157		1,157
4023 Stationery and Printing	257	778	1,600	822		822
4024 Subscriptions	308	3,430	3,600	170		170
4025 Insurance	0	9,109	9,200	91		91
4026 Publications/Magazines	0	0	20	20		20
4028 IT Costs	168	1,347	2,400	1,053		1,053
4032 Publicity/Marketing	0	0	800	800		800
4033 Newsletter	121	424	800	377		377
4038 Office Equipment Maint.	132	437	1,000	563		563
4051 Bank Charges	71	71	100	29		29
4053 PWLB Loan Charges	0	6,163	12,250	6,087		6,087
4057 External Audit Fees	0	(1,350)	1,600	2,950		2,950
4058 Professional Services	964	1,679	3,000	1,321		1,321
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	420	452	1,000	548		548
Administration :- Indirect Expenditure	4,441	29,390	51,670	22,280	0	22,280
Net Income over Expenditure	(2,045)	333,310	283,724	(49,586)		
6001 less Transfer to EMR	2,395	2,395				
Movement to/(from) Gen Reserve	(4,439)	330,915				
103 Grants						
4155 Other Grants and Donations	1,070	1,570	10,000	8,430		8,430
Grants :- Indirect Expenditure	1,070	1,570	10,000	8,430	0	8,430
Net Expenditure	(1,070)	(1,570)	(10,000)	(8,430)		

Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>104 Burial</u>						
4101 Burial Charges	0	3,420	6,750	3,331		3,331
Burial :- Indirect Expenditure	<u>0</u>	<u>3,420</u>	<u>6,750</u>	<u>3,331</u>	<u>0</u>	<u>3,331</u>
Net Expenditure	<u>0</u>	<u>(3,420)</u>	<u>(6,750)</u>	<u>(3,331)</u>		
<u>106 Personnel</u>						
4001 Salaries/NI/Pensions	44,134	159,004	305,800	146,796		146,796
4002 Childcare Vouchers	0	1,270	0	(1,270)		(1,270)
4003 Payroll Admin Charge	618	618	800	182		182
4009 Staff Expenses/Mileage	94	834	2,500	1,666		1,666
4010 Staff Training	0	55	1,500	1,445		1,445
4030 Recruitment Advertising	0	0	250	250		250
4067 Protective Clothing	0	109	400	291		291
Personnel :- Indirect Expenditure	<u>44,846</u>	<u>161,888</u>	<u>311,250</u>	<u>149,362</u>	<u>0</u>	<u>149,362</u>
Net Expenditure	<u>(44,846)</u>	<u>(161,888)</u>	<u>(311,250)</u>	<u>(149,362)</u>		
<u>201 Planning, Env & Transport</u>						
4305 Planning Consultant Fees	0	0	2,250	2,250		2,250
Planning, Env & Transport :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>	<u>2,250</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(2,250)</u>	<u>(2,250)</u>		
<u>301 Allotments</u>						
1050 Allotment Rents	30	928	875	(53)		
Allotments :- Income	<u>30</u>	<u>928</u>	<u>875</u>	<u>(53)</u>		
4012 Water Rates	148	192	150	(42)		(42)
4102 Allotment Rent	0	0	275	275		275
4200 Grass cutting	0	738	750	12		12
4259 Allotment Maintenance	0	50	400	350		350
Allotments :- Indirect Expenditure	<u>148</u>	<u>981</u>	<u>1,575</u>	<u>594</u>	<u>0</u>	<u>594</u>
Net Income over Expenditure	<u>(118)</u>	<u>(53)</u>	<u>(700)</u>	<u>(647)</u>		
<u>302 Amenity, Recs & Open Sp</u>						
1100 Grants Received	5,117	10,234	9,984	(250)		
Amenity, Recs & Open Sp :- Income	<u>5,117</u>	<u>10,234</u>	<u>9,984</u>	<u>(250)</u>		
4019 Window Cleaning	100	300	925	625		625
4036 Maintenance - General	37	37	0	(37)		(37)

Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4200 Grass cutting	1,596	11,163	20,500	9,337		9,337
4250 Bus Shelter Repairs	0	0	2,000	2,000		2,000
4251 Play Area & M Crts Maint	170	2,049	8,000	5,951		5,951
4252 Open Spaces	494	734	10,500	9,766		9,766
4253 Litter Warden/Clearance	0	0	900	900		900
4254 Community Services - Dog Bins	337	1,178	2,060	882		882
4255 Street Lighting - Maint/Supply	67	302	3,500	3,198		3,198
4258 Multicourts Maintenance	415	830	2,600	1,770		1,770
4260 Workshop	0	0	100	100		100
4302 Notice Board Maintenance	30	60	1,000	940		940
Amenity, Recs & Open Sp :- Indirect Expenditure	3,246	16,653	52,085	35,432	0	35,432
Net Income over Expenditure	1,871	(6,419)	(42,101)	(35,682)		
<u>401 North Heath Hall</u>						
1000 Hall Lettings	4,167	13,473	65,625	52,152		
North Heath Hall :- Income	4,167	13,473	65,625	52,152		
4011 NNDR	0	0	6,700	6,700		6,700
4012 Water Rates	0	328	900	572		572
4014 Electricity	402	1,372	2,640	1,268		1,268
4015 Gas	714	1,624	2,562	938		938
4016 Cleaning Materials	180	769	1,332	563		563
4017 Refuse Bin Clearance	80	303	832	529		529
4018 Sanitary Waste	0	0	220	220		220
4019 Window Cleaning	80	200	738	538		538
4034 Maintenance - Electrical	83	283	2,000	1,717		1,717
4035 Maintenance - Elect Eqp Insp	0	120	500	380		380
4036 Maintenance - General	78	243	2,000	1,758		1,758
4037 Maintenance - Fire Alarm Syst	0	0	750	750		750
4039 Maint - Intruder Alarm	0	1,184	794	(390)		(390)
4041 Maintenance - Fire Extg Insp	0	0	150	150		150
4042 Maintenance - Gas Boiler etc	0	187	650	464		464
4044 Maintenance - Partition Wall	0	0	700	700		700
4061 Legionella Testing	0	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	105	180	75		75
4500 Internal Redecorations	0	0	2,500	2,500		2,500
North Heath Hall :- Indirect Expenditure	1,631	6,836	27,854	21,018	0	21,018
Net Income over Expenditure	2,536	6,637	37,771	31,134		

Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
402 Holbrook Recreation Centre						
1000 Hall Lettings	1,902	4,480	37,800	33,320		
1010 Multi Court Lettings	2,366	5,240	23,140	17,900		
Holbrook Recreation Centre :- Income	4,268	9,720	60,940	51,220		
4011 NNDR	1,329	1,771	3,660	1,889		1,889
4012 Water Rates	0	506	1,500	994		994
4014 Electricity	215	949	3,250	2,301		2,301
4015 Gas	111	378	1,500	1,122		1,122
4016 Cleaning Materials	180	767	1,575	808		808
4017 Refuse Bin Clearance	80	223	832	609		609
4018 Sanitary Waste	0	0	220	220		220
4019 Window Cleaning	35	88	450	363		363
4034 Maintenance - Electrical	40	831	2,000	1,169		1,169
4035 Maintenance - Elect Eqp Insp	0	1,495	1,900	405		405
4036 Maintenance - General	55	676	2,000	1,324		1,324
4037 Maintenance - Fire Alarm Syt	0	0	570	570		570
4039 Maint - Intruder Alarm	0	1,224	794	(430)		(430)
4041 Maintenance - Fire Extg Insp	0	0	150	150		150
4042 Maintenance - Gas Boiler etc	0	187	500	314		314
4061 Legionella Testing	0	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	105	180	75		75
4500 Internal Redecorations	0	0	1,500	1,500		1,500
Holbrook Recreation Centre :- Indirect Expenditure	2,060	9,316	23,757	14,441	0	14,441
Net Income over Expenditure	2,208	403	37,183	36,780		
403 Roffey Millennium Hall						
1000 Hall Lettings	1,167	2,285	83,700	81,416		
1004 Equipment Sale/Sundry Income	0	0	500	500		
1006 Refreshment Sale Income	0	0	1,000	1,000		
Roffey Millennium Hall :- Income	1,167	2,285	85,200	82,916		
4011 NNDR	0	0	6,959	6,959		6,959
4012 Water Rates	(25)	335	1,235	900		900
4014 Electricity	1,319	2,854	5,125	2,271		2,271
4015 Gas	251	1,987	6,075	4,088		4,088
4016 Cleaning Materials	202	590	1,425	835		835
4017 Refuse Bin Clearance	127	919	1,664	745		745
4018 Sanitary Waste	0	0	220	220		220

Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4019 Window Cleaning	110	220	990	770		770
4020 Refreshment Sale Cost/Sundries	18	18	500	482		482
4034 Maintenance - Electrical	86	325	2,000	1,675		1,675
4035 Maintenance - Elect Eqp Insp	0	120	2,650	2,530		2,530
4036 Maintenance - General	183	208	3,250	3,042		3,042
4037 Maintenance - Fire Alarm Syt	0	0	570	570		570
4039 Maint - Intruder Alarm	0	1,184	794	(390)		(390)
4040 Maintenance - Elevator	0	(693)	750	1,443		1,443
4041 Maintenance - Fire Extg Insp	0	128	150	23		23
4042 Maintenance - Gas Boiler etc	0	336	1,000	664		664
4044 Maintenance - Partition Wall	545	545	500	(45)		(45)
4061 Legionella Testing	0	153	380	227		227
4062 Air Conditionaig Maintenance	0	270	300	30		30
4063 Maintenance - Plumbing	140	140	1,500	1,360		1,360
4064 Lightning Conductor Works	0	0	230	230		230
4065 Fire Prevention Sundries	0	0	620	620		620
4066 Keyholder Services	15	105	180	75		75
4500 Internal Redecorations	0	0	2,500	2,500		2,500
Roffey Millennium Hall :- Indirect Expenditure	<u>2,972</u>	<u>9,744</u>	<u>41,567</u>	<u>31,823</u>	<u>0</u>	<u>31,823</u>
Net Income over Expenditure	<u>(1,805)</u>	<u>(7,459)</u>	<u>43,633</u>	<u>51,092</u>		
901 Earmarked Reserves						
4900 Repairs & Renewals Reserve	0	5,500	0	(5,500)		(5,500)
4910 CLT Working Party	460	575	0	(575)		(575)
Earmarked Reserves :- Indirect Expenditure	<u>460</u>	<u>6,075</u>	<u>0</u>	<u>(6,075)</u>	<u>0</u>	<u>(6,075)</u>
Net Expenditure	<u>(460)</u>	<u>(6,075)</u>	<u>0</u>	<u>6,075</u>		
Grand Totals:- Income	17,146	399,338	558,018	158,680		
Expenditure	60,874	245,872	528,758	282,886	0	282,886
Net Income over Expenditure	<u>(43,728)</u>	<u>153,467</u>	<u>29,260</u>	<u>(124,207)</u>		
less Transfer to EMR	2,395	2,395				
Movement to/(from) Gen Reserve	<u>(46,122)</u>	<u>151,072</u>				

North Horsham Parish Council

Income and Expenditure Account for Year Ended 31st October 2020

31st March 2020		31st October 2020
	Income Summary	
327,769	Precept	335,194
710	Interest Received	57
<u>328,479</u>	Sub Total	<u>335,251</u>
	Operating Income	
10,305	Administration	27,450
816	Allotments	928
9,984	Amenity, Recs & Open Sp	10,234
63,943	North Heath Hall	13,473
61,800	Holbrook Recreation Centre	9,720
80,816	Roffey Millennium Hall	2,285
<u>556,142</u>	Total Income	<u>399,338</u>
	Running Costs	
46,290	Administration	29,390
4,160	Grants	1,570
6,730	Burial	3,420
299,981	Personnel	161,888
278	Planning, Env & Transport	0
1,123	Allotments	981
41,713	Amenity, Recs & Open Sp	16,653
22,921	North Heath Hall	6,836
16,934	Holbrook Recreation Centre	9,316
33,340	Roffey Millennium Hall	9,744
35,241	Earmarked Reserves	6,075
<u>508,711</u>	Total Expenditure	<u>245,872</u> ✓
	General Fund Analysis	
186,151	Opening Balance	230,057
556,142	Plus : Income for Year	399,338
<u>742,293</u>		<u>629,395</u>
508,711	Less : Expenditure for Year	245,872
<u>233,582</u>		<u>383,523</u>
3,525	Transfers TO / FROM Reserves	(6,075)
<u>230,057</u>	Closing Balance	<u>389,598</u>

Balance Sheet as at 31st October 2020

31st March 2020

31st October 2020

Current Assets		
13,413	Debtors	9,986
1,218	Vat Refunds	1,508
201,785	Lloyds Bank Accounts	359,024
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>625,750</u>
471,649	Total Assets	625,750
Current Liabilities		
29,797	Creditors	32,692
2,260	Accruals	0
<u>32,057</u>		<u>32,692</u>
439,592	Total Assets Less Current Liabilities	593,059
Represented By		
230,057	General Reserve	387,204 ✓
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	147
0	EMR - CiL DC19/2030	2,395
<u>439,592</u>		<u>593,059 ✓</u>

NORTH HORSHAM PARISH COUNCIL
RESERVE BALANCES - 31st October 2020

The transfers to EMRs agreed in the 2020/21 budget have not yet been undertaken. They will be done in November 2020.

		BALANCE	EXPENDITURE	INCOME		EXPENDITURE	INCOME		EXPENDITURE	INCOME		NOTE	
		31.03.18	ACTUAL 31.03.19	ACTUAL 31.03.19	BALANCE 31.03.19	TRANSFER 01.04.2019	ACTUAL 31.03.2020	ACTUAL 31.03.2020	BALANCE 31.03.2020	TRANSFER 01.04.2020	ACTUAL 31.10.2020	ACTUAL 31.10.2020	BALANCE 31.10.2020
310/0	GENERAL RESERVES	106513	461557	541195	186151	-38767	473470	556142	230056		239797	396943	387202
	EARMARKED RESERVES												
320/0	REVENUE - VAT CONTINGENCY	7955			7955				7955				7955
321/0	REPAIRS & RENEWALS	139886	10436		129450	20770	32652		117568		5500		112068
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
328/0	PLANNING	8035			8035				8035				8035
331/0	RMH BOILER	10000			10000				10000				10000
335/0	CAPITAL RECEIPT	25000			25000				25000				25000
337/0	NORTH HORSHAM COMMUNITY LAND TRUST	0				944	222		722		575		147
336/0	COMMUNITY INFRASTRUCTURE LEVY - 2019/2020	0				11053	619		10434				10434
338/0	COMMUNITY INFRASTRUCTURE LEVY 2020/2021	0							0	2395			2,395
		322960	471993	541195	392162	0	508713	556142	439591	2395	245872	396943	593057

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

5

APPENDIX 2



North Horsham Parish Council

Roffey Millennium Hall,
Crawley Road, Horsham,
West Sussex, RH12 4DT

Tel: 01403 750786 (Office & Hall Bookings)
Roffey Millennium Hall, North Heath Hall
Holbrook Tythe Barn

Email: parish.clerk@northhorsham-pc.gov.uk

Website: www.northhorsham-pc.gov.uk

NOTICE OF CONCLUSION OF AUDIT

Annual Return for the year ended 31 March 2020

Accounts and Audit Regulations 2015

The audit of accounts for **North Horsham Parish Council** for the year ended 31 March 2020 has been completed and the accounts have been published.

The Annual Return is available for inspection by any local government elector of the area of **North Horsham Parish** on application to:-

Pauline Whitehead BA (Hons) FSLCC
Clerk to North Horsham Parish Council
Roffey Millennium Hall
Crawley Road
Horsham
RH12 4DT
Telephone 01403 750786

By appointment only.

Copies of the Annual Return are available on request and the document can be found on the Parish Council's website:- www.northhorsham-pc.gov.uk

Announcement made by Pauline Whitehead BA(Hons) FSLCC
Clerk and Responsible Financial Officer to North Horsham Parish Council

19th November 2020

Section 3 - External Auditor Report and Certificate 2019/20

In respect of **North Horsham Parish Council**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK and Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

~~Except for the matter reported below~~ on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

(*delete as appropriate)

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

The Council left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. Following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable after its approval in line with the Audit and Accounts Regulations 2015, section 12 (3)(a). The Council should ensure that any delays are clearly notified to the public to ensure they are given full opportunity to exercise their public rights.

3 External auditor certificate 2019/20

We certify/ ~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

~~*We do not certify completion because:~~

External Auditor Name



External Auditor Signature

Date

15/11/2020

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

APPENDIX 3



NORTH HORSHAM PARISH COUNCIL

Precept requirement for 2021/22

Forecast for 2020/21		
Revenue expenditure	435,485	435,485
Income		
Precept	335,194	
Community Infrastructure Levy	2,395	
Discretionary grant	25,000	
Environmental Grant	10,234	
Income from hall hires	39,475	412,298
	Deficit	-23,187

General Reserve Considerations for 2020/21	
General Reserve at 31.3.20	230,056
Transfer to R&R EMR for Boiler and playgrounds	35,000
Predicted General Reserve at 31.3.21	195,056*

* It is considered good practice to have the equivalent of 6 months "running costs" in the General Reserve. However, "running costs" are not defined.

Expenditure for 2020/21 was £435,485. "Running costs" could be considered to be six months expenditure (£217,742), however, Horsham District Council will pay the precept of £335,194 and other income from the Horsham District Council Environmental Grant and hall hires could be taken into account. .

The Internal Auditor suggests that for a Council of this size, and in a usual year, the General Reserve should be in the region of £150,000.

As the predicted General Reserve at the 31.3.2021 is £195,056 it would make sense to take the predicted deficit of £23,187 for 2020/21 from the General Reserve leaving an estimated General Reserve going into 2021/22 of £171,869. This still leaves funding in the General Reserve that can be offset against unexpected expenses in 2021/22.

Budget for 2021/22		
Revenue expenditure	527,645	527,645
Income		
Community Infrastructure Levy	0	
Environmental Grant	10,234	
Income from hall hires	160,975	171,209
	Deficit	356,436

Precept calculation for 2021/22

Proposed expenditure less expected income	356,436
Contribution to play equipment Ear Marked Reserve	25,000
Contribution to RMH Boiler Ear Marked Reserve.	10,000
Final precept requirement for 2020/21	391,436

In 2020/21 the precept of £335,194 divided by the 2020/21 tax base for North Horsham of 8733.3 meant that residents in the Band D council tax bracket paid £38.38 per annum towards Parish Council services.

Consideration 1

A precept of **£391,436** for 2021/22 divided by the 2021/22 tax base for North Horsham, which has reduced to 8654.2, means that residents in the Band D council tax bracket would pay £45.23 per annum towards Parish Council services. An increase of £6.85 (17.8%).

Consideration 2

The Parish Council could consider reducing the proposed precept by using the predicted additional General Reserve from 2020/21 over the suggested £150,000 requirement by the Internal Auditor. This could reduce the proposed precept by £21,869 making the request to HDC **£369,567**. A precept of £369,567 when divided by the 2021/22 tax base for North Horsham (8654.2) gives a Band D tax figure of £42.70. This amounts to a £4.32 increase on 2020/21 with a percentage rise of 11.25%.

Whilst the percentage rises are high, focus should be given to the actual amounts which are relatively small.

Whilst it is proper that consideration should be given to releasing reserves to reduce the precept request, it should be borne in mind that whilst there is optimism that there will be a vaccine for Covid-19 next year which will allow people to mix again, we are still in uncertain times and there is no guarantee that the halls will be used in the same way as before. Income could go up or down.

Consideration 3

It has been recommended that £25,000 should be added to the Playground Ear Marked Reserve and that £10,000 should be added to the RMH Boiler Ear Marked Reserve. These amounts could be adjusted slightly to achieve a lower final precept, but the consequence could be that it will take longer to replace playground equipment or that the RMH Boiler may fail before a suitable reserve is available.

It should be noted that as the largest parish in Horsham District, a precept of in the region of £45 is modest in comparison with neighbouring parishes. (See page 13)

Pauline Whitehead 30.11.2020

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	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	700		1,235	
4014	Electricity	5,125	4,000		5,125	
4015	Gas	6,075	3,500		6,075	
4016	Cleaning Materials	1,425	800		1,425	
4017	Refuse Clearance (HDC)	1,664	1,500		1,664	
4018	Sanitary Disposals	220	110		220	
4019	Window Cleaning	990	500		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	1,500	Defibrillator pads required	3,250	
4037	Maintenance - fire alarm	570	570		570	
4039	Maintenance - intruder alarm	794	794		794	
4040	Maintenance - lift	750	0	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	550	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	21,514		37,888	

Items highlighted have been re-cast since the budget was presented on 8th October 2020

Note:- an Ear Marked Reserve has been set up for the Roffey Millennium Hall Boiler which currently has £10,000 in it. **£10,000 has been allocated to the EMR in 2021/22.**

30.11.2020

**BUDGET 2021/22
PROPERTY COMMITTEE**

		BUDGET 2020/21	ESTIMATED TO 31.3.2021	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
EXPENDITURE - REVENUE						
401	NORTH HEATH HALL					
4011	NNDR (Business Rates)	6,700	0	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	750		900	
4014	Electricity	2,640	2,000	Savings are always trying to be made.	2,640	
4015	Gas	2,562	2,300	Savings are always trying to be made.	2,562	
4016	Cleaning Materials	1,332	1,332		1,500	
4017	Refuse Clearance (HDC)	832	750		832	
4018	Sanitary Disposals	220	110		220	
4019	Window Cleaning	738	400		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	1,000		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/ 2021.	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	15,001		28,421	

Items highlighted have been re-cast since the budget was presented on 8th October 2020

30.11.2020

**BUDGET 2021/22
PROPERTY COMMITTEE**

		BUDGET 2020/21	ESTIMATED TO 31.3.2021	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
EXPENDITURE - REVENUE						
402	HOLBROOK TYTHE BARN					
4011	NNDR (Business Rates)	3,660	3,543	5% increase allowed	4,000	In light of additional spending it is probable that there will be increases. 4.5% allowed.
4012	Water Rates	1,500	1,000		1,500	
4014	Electricity	3,250	2,000		3,250	
4015	Gas	1,500	1,000		1,500	
4016	Cleaning Materials	1,575	1,200		1,575	
4017	Refuse Clearance (HDC)	832	832		832	
4018	Sanitary Disposals	220	110		220	
4019	Window Cleaning	450	250	Misquoted in 2019	450	
4034	Maintenance - electrical	2,000	1,000	General electrical maintenance	1,000	
4035	Maintenance - electrical insp.	1,900	1,700	Drain test and periodic electrical test.	590	No PET.
4036	Maintenance - general	2,000	1,000		2,000	
4037	Maintenance - fire alarm	570	0		570	
4039	Maintenance - intruder alarm	794	1,224		794	
4041	Maintenance - fire extinguishers	150	150		150	
4042	Maintenance - gas boiler	500	500		500	
4061	Legionella Testing	351	351	Risk assessment required . And thermometer calibration.	235	No RA.
4063	Maintenance - plumbing	750	500		750	
4065	Fire Prevention Sundries	75	75		600	RA due 08/2022
4066	Keyholder Services	180	180		180	
4500	Internal decoration	1,500	1,500		1,500	
		23,757	18,115		22,196	

30.11.2020

Items highlighted have been re-cast since the budget was presented on 8th October 2020

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	200	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	1,625		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 maitenance	2,000	
	4251	Play Area Maintenance*	8,000	8,000	Repairs to equipment and wet pour antiicipted.	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	300	A notice board review is scheduled for 2020/21.	1,000	
			52,085	47,660		52,995	

*Replacement programmes for equipment at Birches Road Playground and Amberley Road Playground have been identified as 2024 and 2025 repectively. The total replacement cost of equipment at Birches Road Playground has been estimated at £58,078 and Amberey 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 eanble 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.
£25,000 has been allocated in the 2021/22 budget.

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	250		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	650		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	0		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	1,350		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	200		750	
	4122	Office Equipment	1,000	500		1,000	
103	4155	Grants	10,000	5,000		10,000	
104	4101	Burial Charges	6,750	6,750		6,750	
			68,420	57,620		66,870	

Items highlighted have been re-cast since the budget was presented on 8th October 2020

30.11.2020

**BUDGET 2021/22
PERSONNEL COMMITTEE**

			BUDGET 2020/21	ESTIMATED TO 31.03.2021	NOTES 2020/21	BUDGET 2021/22	NOTES 2021/22
EXPENDITURE - REVENUE							
106	4001	Salaries/NI/Pensions	305,800	270,000	holiday cover, pay awards and additional admin cover.	310,000	
	4003	Payroll Administration Charge	800	800	To cover pension changes	800	
	4009	Staff Expenses	2,500	1,500		2,500	
	4010	Staff Training	1,500	1,000	To ensure that statutory requirements are met. PASMA	1,500	
	4030	Recruitment Advertising	250	250	Nominal sum	250	
	4031	Staff Personal Protective Clothing	400	400	PPE.	400	
			311,250	273,950		315,450	

30.11.2020

Items highlighted have been re-cast since the budget was presented on 8th October 2020

**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	0		2,250	
			2,250	0		2,250	

Items highlighted have been re-cast since the budget was presented on 8th October 2020

30.11.2020

**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	20,000	NHH - 5% increase	50,000	
402	1000	Hall Lettings	37,800	7,500	HTB - 5% increase	30,000	
	1010	Multi Court Income	23,140	8,000	5% increase	20,000	
403	1000	Hall Lettings	83,700	3,000	RMH - 3% to try to equalise the cost of the hires across the halls. VAT payable at RMH only	60,000	
	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	39,475		160,975	

30.11.2020

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	21,514	85,200	0	3,000	37,888	60,000
North Heath Hall	27,854	0	15,001	65,625	0	20,000	28,421	50,000
Holbrook Tythe Barn	23,757	0	18,115	60,940	0	15,500	22,196	50,000
Amenities	53,660	0	49,285	875	0	875	54,570	875
F & A (exc. Precept)	68,420	0	57,620	200	0	100	66,870	100
PERSONNEL	311,250	0	273,950	0	0	0	315,450	0
PET	2,250	0	0	0	0	0	2,250	0
	528,758	0	435,485	212,840		39,475	527,645	160,975

	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

30.11.2020

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

(g)				
Parish	Precept Amount £	Council Tax at Band D		
		Parish Precept / Special charge for Unparished Area £	Basic Amount of District Council Tax £	Total £
Amberley	28,287.00	87.04	152.52	239.56
Ashington	101,733.00	88.71	152.52	241.23
Ashurst	12,300.00	82.94	152.52	235.46
Billingshurst	373,325.00	89.27	152.52	241.79
Bramber	24,304.00	58.61	152.52	211.13
Broadbridge Heath	117,880.00	52.08	152.52	204.60
Coldwaltham	16,180.00	34.29	152.52	186.81
Colgate	25,772.00	16.04	152.52	168.56
Cowfold	63,218.00	73.98	152.52	226.50
Henfield	257,548.00	94.36	152.52	246.88
Itchingfield	65,000.00	84.42	152.52	236.94
Lower Beeding	37,010.00	67.55	152.52	220.07
North Horsham	335,194.00	38.38	152.52	190.90
Nuthurst	49,842.00	46.68	152.52	199.20
Parham	5,014.00	40.18	152.52	192.70
Pulborough	234,655.00	92.95	152.52	245.47
Rudgwick	100,331.00	71.23	152.52	223.75
Rusper	32,276.00	35.58	152.52	188.10
Shermanbury	22,570.00	79.05	152.52	231.57
Shipley	34,361.62	53.81	152.52	206.33
Slinfold	59,935.00	65.05	152.52	217.57
Southwater	693,102.00	150.22	152.52	302.74
Steyning	322,305.00	124.60	152.52	277.12
Storrington & Sullington	240,577.00	72.58	152.52	225.10
Thakeham	59,854.00	58.01	152.52	210.53
Upper Beeding	199,125.00	137.14	152.52	289.66
Warnham	84,199.61	84.01	152.52	236.53
Washington	41,808.00	38.23	152.52	190.75
West Chiltington	143,172.00	65.25	152.52	217.77
West Grinstead	71,500.00	54.53	152.52	207.05
Wiston	4,156.00	38.55	152.52	191.07
Woodmancote	8,675.00	31.57	152.52	184.09
Horsham Town - Special charge	309,500.00	25.85	152.52	178.37

being the amounts given by adding to the amount at (f) above the amounts of the special items relating to the dwellings in those parts of the Council's area mentioned above, calculated by the Council, in accordance with section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.



NORTH HORSHAM PARISH COUNCIL

FINANCIAL AND MANAGEMENT RISK ASSESSMENT

Updated to cover the Covid 19 outbreak. Risk Management Scheme 2020

All Councils have a duty to assess and manage risks associated with finance, security, property, legal compliance, IT and the Council's reputation and must demonstrate what steps have been taken to mitigate risks to reduce them as much as possible.

This document is designed to give guidance in carrying out the Parish Council's responsibilities with respect to Financial and Management risks to comply with guidance given in the Joint Panel on Accountability and Governance Practitioners' Guide March 2020. It is part of a suite of documents that form North Horsham Parish Council's Risk Management Scheme and that aim to fulfil the Council's statutory duties.

Carrying out risk assessments gives a platform to take an organised look at risks from a Financial and Management perspective within the Parish Council's work activities and workplace using a standard management system explained on page 2 of the Risk Management Scheme. It will allow the Council to determine whether existing controls are adequate and to recognise where further preventative measures are required in order to achieve a tolerable level of risk.

The risk assessment will record the risk, the level of risk using the risk matrix on page 3 of the Risk Management Scheme and existing controls designed to mitigate risk to the Council associated with financial or reputational consequences. The risk assessment will also provide guidance for any necessary improvements to the identified controls. A list of all improvements required will be found in Annex 6 of the Risk Management Scheme.

This document should be regularly reviewed and used, not as an exhaustive solution to risk assessment but to provide assistance in fulfilling the Council's responsibilities and with the production of the Council's existing safety provisions. The Responsible Financial Officer and Proper Officer of North Horsham Parish Council is Pauline Whitehead BA (Hons) FSLCC.

This document was updated on 23rd November 2020 by Pauline Whitehead as a result of the Covid 19 outbreak. The document will be monitored with a review by July 2021 by the latest.

FINANCIAL AND MANAGEMENT RISK ASSESSMENT

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
<p>Meetings and decision making.</p> <p>Due to Covid 19, all community buildings were closed with immediate effect from 23rd March 2020 to an unspecified future date.</p> <p>North Heath Hall opened in July 2020, Holbrook Tythe Barn in August 2020 and Roffey Millennium Hall in October 2020, however, NALC guidance was to continue with remote or hybrid meetings.</p>	Medium	Low	Low	Councillors, staff, public	<p>All Parish Council meetings for April, May and June 2020 were cancelled. This was subject to review in light of government guidance.</p> <p>A scheme of delegation had been agreed at an Extraordinary Parish Council Meeting on 19th March 2020.</p> <p>Councillors and the public were notified. Notifications have been put on the Parish</p> <p>All meetings resumed remotely in July 2020.</p> <p>The Parish Council purchased a one year licence for Zoom.</p> <p>All Councillors were able to access Zoom either through their computers, i-pads or telephones.</p>	
<p>Lack of suitable equipment / internet , broadband connections.</p>	Medium	High	Medium	Councillors, staff, public	<p>Currently Councillors and staff use their own equipment to access meetings.</p>	<p>The Parish Council may like to explore suitable equipment to allow hybrid meetings to take place and suitable equipment for staff who may have to host remote meetings on a long term basis,</p>

						and councillors who may not have suitable equipment to be fully engaged with the process.
Non attendance at meetings and decision making. Due to Covid 19 those within a highly vulnerable category must shield for 12 weeks. Those with underlying health issues and that are over 60 years old should stringently social distance. Others must social distance and not meet in groups to reduce the spread of the virus.	Low	Low	Low	Councillors, staff public	The Council is following government guidance. There has been delegated powers to make decisions given to the Chairman and Vice Chairman of the Council and the Chairman of Finance with substitution from the Chairman of the Property Committee and the Planning, Environment Committee with the Deputy Clerk. A subscription has been made to Zoom for a year so that meetings can be held remotely.	There are issues with poor connections when using remote equipment. More training on Zoom could be put in place to allow more functions to be used and when there are larger meetings which include members of other organisations, the public.
Opportunity for public participation at meetings	Low	Low	Low	Public	Legislation states that the public should have the opportunity to speak at remote meetings. Guidance for on-line meetings has been produced for Councillors and members of the public and there has been guidance from NALC.	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
Con't. Being unable to hold the Annual Parish Council Meeting due to Covid 19.	Low	Low	Low	Councillors	The Annual Parish Council Meeting took place in July 2020.	
Approval of the Annual Governance and Accountability Return (AGAR) and year end statements due to Covid 19.	Low	Low	Low	Council	The AGAR was approved at the Annual Parish Council Meeting in July 2020. The AGAR doesn't have to be returned until 31 st August 2020. .	
Not holding the Annual Meeting of the electors which has been postponed due to Covid 19	High	Low	High if held.	Councillors, staff, public	The Annual Meeting of the electors is called by the Chairman on behalf of the public. If 10 people don't request to hold a meeting, it doesn't have to go ahead. The 2020 Annual Parish Meeting has been cancelled and will review the situation when face to face meetings are allowed.	
Staff working safety at work as a result of Covid 19	High	High	High	Staff	The risk of staff returning to the office to work is medium if there are no members of the public, but much higher when the public are in the building. Office staff are working from home with limited visits to the office for essential tasks. Caretakers are working limited hours. The safety measures put in place are detailed in the H&S risk assessment.	The risk has been mitigated by staff working from home and only visiting the office when necessary.
Loss of income from hall closure during Covid 19 lockdown.	High	High	High	Council, residents, staff	It has been agreed that some money set aside for Ear Marked Reserves in 2020/21 will remain in the General Reserve. Caretaking staff and the administration clerk, where it could be demonstrated that the posts were funded by commercial income, were put on	

				<p>furlough from June to October 2020. From November 2020 some staff hours were cut on a four month basis to reduce outgoings. Expenditure is only being made on essential items or items relating to Health and Safety. Staff keep in touch with hirers to ensure that those who wish to hire the hall are given every opportunity, within government restrictions. The Parish Council get a Finance Report every month so that they can see what impact the loss of income is having and they have an opportunity to discuss measures that can be put in place.</p> <p>Next year's budget process has been started early and the Finance Committee has been invited to comment on initial figures at an earlier stage than usual, to give plenty of time to consider what options are available.</p> <p>When the original lockdown eased, it took time to ensure that the halls were Covid safe and able to open for business. After the second lockdown hopefully ends on 2nd December 2020, it should be easier to re-open as we have everything in place.</p> <p>It is possible that the Council could lose around £100,000 in income from the halls in 2020/21 and there could still be an impact from the virus in 2021/22. The Finance Committee will work to reduce the impact to residents by considering the use of reserves to allow the significant losses of 2020/21 to be recouped over several years.</p>	
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Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
<p>Non compliance with Acts of Parliament, Powers, Council's Financial Regulations, Code of Conduct, Standing Orders and Policies resulting in an illegal decision.</p>	<p>Unlikely</p>	<p>Moderate</p>	<p>Low</p>	<p>Council Residents Staff</p>	<p>The Financial Regulations and Standing Orders have been reviewed in July 2020.</p> <p>Key policies identified by Sussex Association of Local Councils (SALC) are up to date and have a published review date. Policies are published on the Parish Council website and staff sign to say that they have read hard copies that are circulated. Other policies are implemented as required.</p> <p>North Horsham Parish Council (NHPC) is a member of SALC and is routinely updated on changes in legislation. The Council proactively seeks training.</p> <p>An Internal Audit is carried out annually. The Internal Auditor checks to ensure that new legislation has been acted on. The interim Internal Audit relating to 31st March 2021 has been carried out.</p> <p>The Clerk, Deputy Clerk and Committee Clerk hold the Certificate in Local Council Administration (CiLCA) and the Clerk and Deputy Clerk are members of the Society of Local Council Clerks (SLCC) who regularly update on legislation.</p> <p>The Coronavirus Act 2020 has put in measures during the Covid 19 outbreak to assist the running of Councils. Additional guidance may be required to interpret the law appropriately.</p>	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
<p>Con't Non compliance with Acts of Parliament, Powers, Council's Financial Regulations, Code of Conduct, Standing Orders and Policies resulting in an illegal decision.</p>					<p>An active Internal Controls working party undertake a programme of checks that are reported to the Finance and Administration (F&A) Committee. Meetings have been cancelled due to Covid 19 but will resume in 2021.</p> <p>Referencing to appropriate regulations/ legislation on agenda items and minutes is encouraged.</p> <p>NHPC adopted the General Power of Competence (GPC) following the 2019 elections. This means that the Council doesn't have to rely on statutory powers to undertake projects. To gain GPC the Council needs two thirds of the Council to be elected, a CiLCA qualified Clerk and a resolution to adopt the Power. Should any of those criteria change, the Council could lose GPC. Under those circumstances, existing projects can continue, but new projects would need statutory powers.</p> <p>New Councillors are given a brief induction by the Clerk but further training is recommended.</p> <p>Compliance with Her Majesty's Revenue and Customs (HMRC) Notices and Regulations- Changes to HMRC practices are advised direct or through SALC, SLCC or the Internal Auditor. VAT is submitted electronically to HMRC as part of the Parish Council's financial package. The risk is transferred to contractors for salary</p>	

					<p>payments.</p> <p>GDPR-info Ltd are contracted to oversee General Data Protection Regulation 2018 compliance and are the appointed Data Protection Officer (DPO)</p> <p>Measures have been taken to ensure that the Parish Council's website is compliant with accessibility legislation and an appropriate policy has been adopted.</p>	
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Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
<p>Poor control of Financial Management resulting in fraud/ or corruption.</p>	<p>Unlikely</p>	<p>Moderate</p>	<p>Low</p>	<p>Council Residents Staff</p>	<p>Proper book keeping The Council's financial affairs are overseen by the Finance and Administration Committee, supported by an Internal Controls Working Party.</p> <p>The Council's accounts are maintained by a computerised system. There is segregation of duties for the purchase ledger, sales ledger, credit control and maintaining records. There is limited overlap in knowledge of how each staff member undertakes their role, however there is support from RBS which would enable work to continue should a staff member have long term absence.</p> <p>Quotations are obtained in line with Financial Regulations.</p> <p>Checks are made monthly to ensure that the Trial Balance and Nominal Ledger agree and that there are no differences between the cash book and sales and purchase ledgers and VAT records. Any discrepancy is investigated and rectified.</p> <p>All payments are approved at either the full Council or by the Finance and Administration Committee. The expenditure lists forms part of the minutes.</p> <p>Staff can access their work computers remotely to enable home working.</p>	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
<p>Con't. Poor control of Financial Management resulting in fraud/ or corruption.</p>					<p>All expenditure is authorised by two Councillors. Councillors check the invoice amount against the list of payments issued from the internet banking system and sign each one as a record that they have checked it. During Covid 19, three councillors who are bank signatories receive scanned copies of the invoices and bank listing and their authorisations are printed and attached to the payment listings. A list of Direct debits and accompanying invoices is sent for authorisation.</p> <p>Internet banking has allowed payments to be made to suppliers and staff throughout the pandemic.</p> <p>There are limited but sufficient bank signatories and bank mandates are regularly reviewed.</p> <p>Internet banking is operated by two staff members, one who inputs the transactions and one who releases payment after authorisation. This can continue during the Covid 19 outbreak.</p> <p>The Internal Auditor visits twice a year and undertakes a two part audit and tests the procedures and methods that are in place. Any concerns are included in his report which is taken to full Council. The interim Internal Audit for 2020/21 has been completed.</p> <p>Fidelity Guarantee insurance is in place and monitored by the Council.</p>	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing controls	Actions
Con't. Poor control of Financial Management resulting in fraud/ corruption.					<p>An up to date asset register is in place and a system is in place to manage replacement of assets by determining life span, stage in the life cycle and replacement cost.</p> <p>Banking Customers are encouraged to pay by bank transfer.</p> <p>Cheques are banked as soon as possible via the local Post Office. Photocopies of the cheques are made before they are paid in.</p>	
					<p>Cash payments are not accepted.</p> <p>The photocopying service has been cancelled.</p> <p>Bank reconciliations to the bank statement are undertaken monthly, signed by the Chairman of Finance and reported at an appropriate meeting.</p> <p>Sufficient money is kept in current account as there is a sweep system transferring money to and from the current account to and from the business account to keep a level of around £5,000 in the current account. No overdraft facility.</p>	
					<p>Budgeting Budget monitoring documents are produced at monthly so that the Council can understand how income and expenditure is performing against budget. There is a timetable for setting the budget which forms part of an annual plan</p>	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
Con't. Poor control of Financial Management resulting in fraud/ corruption					<p>agreed by the Finance and Administration Committee.</p> <p>VAT VAT returns are submitted electronically on a quarterly basis and the Finance and Administration Committee monitor the de minimus level throughout the year. Guidance is taken from HMRC and the Internal Auditor as appropriate..</p> <p>Investment The Council has an Investment Policy in line with MHCLG guidance to protect capital sums. Different forms of investment are explored through the Finance and Administration Committee. Money held in the Co-operative Bank and Nationwide Building Society falls within the amount covered by the Financial Compensation Scheme. This should be reviewed by the Finance and Administration Committee every six months. Interest payments have significantly dropped as a result of Covid 19.</p> <p>Complying with restrictions on borrowing. The Parish Council currently has a Public Works Loan Board loan taken out in 2000. Payments are made twice a year by Direct Debit. If borrowing becomes an option that the Parish Council wants to take, advice is available from SALC and the Internal Auditor.</p>	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
Risk of loss of income or need to provide essential services following critical damage, loss or non-performance by a third party	Unlikely	Moderate	Low	Staff Council	Business Interruption insurance in place. A Business Continuity Plan and strategy has been developed. Insurance doesn't cover Covid 19. The policy is reviewed by the Finance and Administration Committee.	
Risk of damage to third party property or individuals as a consequence of the Council providing services or amenities to the public	Possible	Moderate	Medium	Staff, Hirers, children, elderly	<p>£10 million public liability cover held. Contractors provide evidence of appropriate insurance cover and a risk assessment if appropriate. Policy and Conditions of Hire are regularly reviewed to try to mitigate risk. Hirers are asked to provide evidence of insurance where appropriate. There are fire alarms and intruder alarms in all buildings.</p> <p>Fire risk assessments are undertaken and reviewed annually and any issues actioned. Fire drills are undertaken at all buildings on an annual basis. Where necessary individual fire evacuation plans are requested.</p> <p>Health and Safety Risk assessments are undertaken annually and any issues actioned. Equipment that may need attention is either removed or taken out of action.</p> <p>Caretakers undertake visual inspections and more regular inspections are carried out at least weekly. There are annual PAT tests and electrical testing. Emergency lights are tested monthly.</p>	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
Risk of loss through terms of contracts or leases.	Unlikely	Negligible	Low	Council, residents	<p>Contracts and leases are under frequent review. Checks are made on contractors whilst they are carrying out their work or after the work has been done to ensure that the Parish Council has received what it has paid for or that the service has been satisfactory. There is regular monitoring of the performance of suppliers, providers and contractors in terms of value for money and being appropriate for the needs of NHPC.</p> <p>Leased items are covered by insurance. Leased items are serviced and kept in good working order.</p>	
Trading units- Community venues and Multi Courts – lack of effective management leading to financial loss	Unlikely	Moderate	Medium	Council residents	<p>There is use of a computerised booking system for maintenance of effective processes. Invoices are generated electronically monthly. All receipts are banked promptly. There is a credit control system in place. Hire charges are reviewed annually.</p> <p>The Policy and Conditions of Hire in relation to the Parish Council is reviewed at least annually. Venues are marketed through the Parish Council website, Horsham Pages (North) promotion of events etc.</p> <p>There is a clear management structure in place. The Property Committee make decisions relating to the community venues and multi courts. There is a clear reporting system of work required and work undertaken. The Deputy Clerk maintains comprehensive maintenance schedules and calendars of work.</p>	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
					Financial reporting on financial performance is undertaken every month.	
Trading units – allotments lack of effective management leading to financial loss	Unlikely	Moderate	Medium	Council residents	<p>There are records of allotments holders and a waiting list. Allotments are offered to the person who has risen to the top of the waiting list. A recorded inspection of the allotments is undertaken monthly during the growing season and bi monthly during the winter. If communal pathways are not maintained, rules are contravened or there are other issues that may cause a nuisance to others, the plot holder is notified and they are given the opportunity to rectify it.</p> <p>A review of Rental agreements and site rules is undertaken once every two years. A review of rents is undertaken annually.</p> <p>An allotment report is given to the Property Committee roughly twice a year.</p> <p>The Parish Council holds a lease with West Sussex County Council for Harwood Road allotments . The lease is usually for five years and the latest one was taken out in 2019. The site is administered by the Harwood Road Allotment Association (HRAA). The trees are the responsibility of WSCC, but they are inspected visually by NHPC periodically. The HRAA has agreed to maintain the perimeter fence.</p>	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
					There is an opening from Leechpool School to the allotments which should be kept locked and secure at all times. The school is aware of the situation.	
Legal liability as a consequence of asset ownership (public liability)	Unlikely	Moderate	Low	Public, staff Council	NHPC holds land registry documents for the land it owns and has a comprehensive asset register. Property is valued every five years for insurance purposes. Land and property is inspected regularly and there are annual risk assessments. Any issue that is found is actioned. There is £10 million public liability cover.	
Devolution There is potential under the Localism Act 2011 to introduce capping to the precept level through a referendum system that currently is in place for principal authorities. Whilst it does not apply to Parish Councils at the moment legislation could be brought in the future. As Principal Authorities experience cuts in funding and corresponding cuts in service, it is likely that pressure will be exerted on local communities to make up the difference.	Likely	Moderate	Low	Council, residents	The Parish Council exercises tight control on its finances through Financial Regulations, policies, budgeting, budget monitoring and internal controls. There is a comprehensive system of inspection of assets and a process for setting aside reserves that cover depreciation of assets has been introduced. There are opportunities to take responsibility for local assets but this would be subject to a business case being put to the Council for agreement. Close reviews of finance on at least a bi-monthly basis alerts the Council to any issues that may arise. The Parish Council explores ways to work in partnership to safeguard services for the community, whilst having minimal impact on the precept.	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing Controls	Actions
General Reserve – recommended between 3 to 6 months net expenditure.	Possible	Moderate	Medium	Staff Residents Council	<p>The Parish Council monitors its General Reserve on a regular basis and specifically during the budget setting process. At the end of the 2020 Financial Year the reserves were considered adequate by the Internal Auditor at circa £165,000 after Ear Marked Reserves in the budget had been allocated.</p> <p>Following any unexpected event where the general reserve has been reduced, NHPC should try to increase the general reserves as carefully as possible.</p>	
GDPR – leak of sensitive information.	Possible	High	Medium	Staff. Councillors/ Council	<p>A GDPR Audit was undertaken in 2018 and any areas of concern were addressed. This was reported to the F&A Committee.</p> <p>An independent DPO has been appointed by the Parish Council.</p> <p>Those working from home during the Covid 19 pandemic are aware of the need for maintaining safe systems for personal data.</p> <p>Should there be a leak of sensitive information there could be a high financial cost to the Council as it may require investigation of large numbers of records.</p> <p>All staff and some Councillors have undertaken training. Councillors are made aware of confidential issues. Personal information is redacted before documents are circulated.</p>	

Risk	Likelihood	Impact	Overall risk	People at risk	Existing controls	Actions
<p>Proper document control. Loss of important records Hard copies Electronic copies</p>	Possible	Moderate	Moderate	Council, Residents, Staff	<p>The Parish Council has adopted a standard document control Policy taken from NALC. Staff are aware of it and have signed to say that they have read it.</p> <p>Records are kept electronically where possible. These records are backed up regularly off site. Support is available to restore electronic records. Hard copies of documents are stored according to the Document Control policy and shredded when disposal is necessary.</p> <p>Where information is not available new information is being gathered.</p> <p>Confidential records are kept in a locked cupboard</p>	
<p>Communication Residents must have the opportunity to speak at Parish Council Meetings, make comments to the Parish Council and inspect the annual accounts. The Council must be open and transparent.</p>	Moderate	Moderate	Moderate	Residents Council	<p>A timetable of key financial events has been adopted by the Parish Council.</p> <p>Compliance with Electors rights as indicated by the external auditors is acted on. Accounts will be available from late August to October 2020.</p> <p>Notices relating to meetings are displayed on 9 notice boards and on the Parish Council website. Minutes of meetings are placed in the public domain giving full access to electors. The Parish Council has a published complaints procedure.</p> <p>Members of the public can e-mail staff and there is an answerphone for messages. Staff have access to mobile phones. Members of the public can join meetings</p>	

Risk	Likelihood	Impact	Overall risk	People at risk	Existing controls	Action
Response to consultations not undertaken	Unlikely	Negligible	Low	Residents Council	Working closely with Horsham District Council (HDC), West Sussex County Council, SALC and SLCC ensures that consultations are flagged up. The Council are given the opportunity to comment. The Parish Council consults with the community to ascertain views on key issues.	
Register of Members Interests not undertaken or kept up to date	Unlikely	Moderate	Medium	Councillor Council	New Councillors are reminded to complete their declarations of interest within 28 days of taking office. Declarations of interest are notified to Horsham District Council and a copy kept in the Parish Office. Members Interests are displayed on the Parish Council website. Members are reminded periodically to keep details up to date. It is the responsibility of the Member to update their Register of Interests. HDC offered training to Councillors after the elections in 2019. Cllr Gough, Cllr Smithurst, Cllr Millington and the Clerk took the training.	To attend any more training offered on the Code of Conduct.
Code of Conduct – not being up to date	Unlikely	Negligible	Low	Council	The Parish Council's Code of Conduct is based on the document adopted by HDC. There are scheduled bi-annual reviews of the document to ensure that it remains up to date and fit for purpose. HDC notify any changes they make to their Code of Conduct to the Parish Council. There is a regular slot on the agenda for Councillors to declare their interests. Members can gain advice from the Monitoring Officer at HDC if they have any concerns regarding their interests. Officers check with the Monitoring	

Risk	Likelihood	Impact	Overall risk	People at Risk	Existing controls	Actions
					Officer at HDC if there is any concern that may need further guidance.	
North Horsham Friendship Club- lack of sustainability	Unlikely	Moderate	Low	Residents Council	Funded by a grant from the Parish Council and subscriptions. Supported by a staff member. Increased membership in 2019/2020. Suspended during the Covid 19 outbreak.	
STAFF						
Staff Contracts – out of date	Unlikely	Negligible	Low	Staff Council	There are annual staff appraisals and review of contracts.	
Staff performances not monitored or reviewed.	Unlikely	Moderate	Medium	Staff Council	Appraisals are carried out annually. Regular meetings are held with line managers. Two way dialogue is encouraged so that issues can be dealt with promptly and efficiently.	
Loss of key personnel.	Possible	High falling to Moderate	Medium	Staff Council	Depending on the circumstances, the initial impact could be high. Whilst staff are able to provide short term cover for illness and holidays, there would not be sufficient capacity to provide anything more than temporary cover. Providing more staff has a financial impact. The best way to mitigate the risk is to keep good relationships with the staff and to encourage them to discuss long term plans if they affect their work positions. There are guidelines of what to do should there be unexpected loss of personnel, the main being recruitment as quickly as possible.	

Risk	Likelihood	Impact	Overall Risk	People at Risk	Existing controls	Actions
Employment law contravention -	Possible	Moderate	Medium	Staff Council	NALC model contracts are used and advice sought from SALC, HR consultants and/or ACAS before any issue is addressed.	
Child protection contravention -	Unlikely	Negligible	Low	Residents, Council	Staff do not come into contact with young people alone.	
COUNCILLORS Acting outside of their role.	Possible	High	High	Councillors/ Council/ staff	Councillors have a wealth of information to help them understand their role including the Good Councillor Guide, information on the Parish Council website, access to NALC and SALC and to training courses.	Councillor training is encouraged.
<p>COVID 19 general. The Council is following government guidance and responds to changes as appropriate. Details are in the H&S risk assessments. Those delegated to make decisions are alerted to financial implications of that action.</p>						

