



NORTH HORSHAM PARISH COUNCIL

MINUTES OF THE FINANCE AND ADMINISTRATION COMMITTEE MEETING HELD AT ROFFEY MILLENNIUM HALL, CRAWLEY ROAD, HORSHAM ON THURSDAY 14th DECEMBER 2023 COMMENCING AT 7.30pm

Present: Cllr. P. Burgess, Cllr. Mrs. G. Davidson-Fernandez, Cllr. Mrs. J. Gough, Cllr. J. Smithurst (Vice Chairman), Cllr. S. Torn (Chairman), Cllr. R. Turner* and Cllr. Mrs. S. Wilton

* denotes absence

In attendance: Sarah Norman - Clerk

FA/39/23 Public Forum

There were no members of the public present.

FA/40/23 Apologies

Apologies for absence had been provided by Cllr. Turner.

FA/41/23 Minutes

The Minutes of the Finance and Administration Committee Meeting held on 12th October 2023 were **AGREED** and were signed by the Chairman as being a correct record.

FA/42/23 Declarations of Interest

There were no Declarations of Interests.

FA/43/23 Chairman's Announcements

There were no announcements.

FA/44/23 Review of Finances to 30th November 2023

i. Finance Report to show income, expenditure and reserves to 30th November 2023

Funding at 30th November 2023

Precept (half year)	365,346
Environmental Grant	11,745
S106 Funding	3,952
Climate Change Grant	2,076
Total	383,119

Income to 30th November 2023

Cost Centre	Actual income	Annual Budget	Estimated income to 30 th Nov 2023*
Admin	16,957	200	133
Allotments**	982	995	995
North Heath Hall	44,532	71,000	47,333
Holbrook Tythe Barn	27,256	38,000	25,333
Multi Court Lettings	15,884	26,600	17,733
Roffey Millennium Hall	46,294	45,000	30,000
Total	151,905	181,795	121,528

Expenditure to 30th November 2023

Cost Centre	Actual Expenditure	Annual Budget	Estimated expenditure to 30 th Nov 2023*
Admin***	40,367	54,570	40,880
Grants	3,821	10,000	6,667
Burial****	5,596	7,460	4,973
Personnel	207,942	349,650	233,100
Planning, Env, Trans	0	1,500	1,000
Allotments	563	1,560	1,040
Amenity Rec & Open Spaces	30,786	56,485	37,657
North Heath Hall	18,605	30,778	20,519
Holbrook Tythe Barn	16,933	28,095	18,730
Roffey Millennium Hall	24,875	42,840	28,560
Total	349,488	582,938	393,125

* Total cost centre budget for 2023/4 divided by 8/12th.

** Allotment invoices are sent out annually. The full income is expected by the end of April.

*** Includes in Actual Expenditure Annual Insurance Premium of £13,884 paid May 2023 and includes in Estimated Expenditure Full Year Budget for Insurance of £13,500

**** Paid quarterly in Months 2,5,8 & 11

Supporting Finance documents including the Income and Expenditure and Reserves reports as at 30th November 2023 had been circulated with the Agenda and their receipt was **NOTED**. The actual expenditure for 2022/23 for 4200/302 Grass Cutting was queried as it was substantially lower than the 2023/24 costs. The Clerk stated that she would look into this and report at the next meeting.

Income

At the end of Month 8 of the 2023/24 year, revenue income continued to be higher than the anticipated by approx. 25% - an increase of 4% to the position at the end of month 7.

Expenditure

Overall, expenditure was approx. 11% lower than would be expected at the end of the month, a slight widening of the gap of 10% at the end of month 7. It was noted that the Personnel Budget continues to be around 11% less than would be expected at this time of year as although the pay award had now been agreed it was not paid (and backdated) until the December payroll run.

Reserves

As at 30th November 2023 remaining funds, including the full year precept payment received and General Reserves, stood at £407,068.

In addition, there were additional Earmarked Reserves of £262,051 - a reduction of £885 from the balance at the end of month 7, due to expenditure of £885 from the R&R EMR drain clearance and pipe survey at NHH.

Summary

As mentioned above, there was £30,377 more revenue income than budgeted for at the end of month 8 together with £43,637 less revenue expenditure than anticipated.

The Financial Report to 30th November 2023 was **NOTED**.

ii. Bank Reconciliations

The cashbooks, bank reconciliations and bank statements for the Lloyds Bank Accounts and CCLA Public Sector Deposit Fund as at 30th September, 31st October and 30th November 2023 had been emailed to the Committee separately.

The Bank Reconciliations for the Lloyds Bank Accounts and CCLA Public Sector Deposit Fund as at 30th September, 31st October and 30th November 2023 were **NOTED** and would be signed by the Chairman to confirm their agreement with the bank statements.

iii. VAT Analysis

The VAT Analysis to 30th September 2023, as circulated by email, was **NOTED** including that the applicable amount of £3,613.64 was below the De Minimus limit of £7,500. However, it was noted that looking to the second half of the year, with expenditure at NHH planned for washroom refurbishments and the issues with damp that need to be addressed, there was the possibility that the limit may be breached in 2023/24, but a clearer view would be available at the next Committee Meeting when the summary to 31st December 2023 would be available.

FA/45/23 Internal Controls Working Party

Members received the Notes of the meeting held 20th November 2023 and it was **NOTED** that there had been no issues identified.

FA/46/23 Internal Audit Report

Members **NOTED** the Interim Report for 2023/24 as appended to the Report noting that there are no recommendations for consideration.

FA/47/23 Budget Forecast for 2023/24, Budget Proposals for 2024/25 and Precept requirement for 2024/25

Members **NOTED** (as circulated by email with the Agenda) the draft of the Forecast and Budget papers, updated from the initial draft considered by the Committee at the previous Meeting.

Discussion turned to areas not included in the Budget, as referred to in the Clerk's report, and specifically Youth Work and Festive Lighting.

It was subsequently agreed to make the following amendments to the Draft Forecast and Budget :-

- Add 2024/25 Budget Line for Youth Work - £5,000
- Add 2024/25 Budget Line for Festive Lighting - £4,000
- Increase 2023/24 Forecast for NHH Income by £1,000 to £63,000
- Increase 2024/25 Budget for NHH Income by £1,000 to £66,000
- Decrease Repair and Renewals Earmarking by £5,000 to £35,000
- Decreased Proposed General Reserve at 31.03.24 by £2,000 to £170,000

Members subsequently **AGREED** to **RECOMMEND** to Council the amended 2023/24 Forecast and 2024/25 Budget resulting in a precept for 2024/25 of £380,247 which equates to a Band D charge of £42.85 per annum - an increase of £1.42 per annum on the 2023/24 charge or 3.4%.

FA/48/23 Policies

Members received the Employer's Discretion Policy and following discussion **AGREED** to **RECOMMEND** its adoption to Council.

FA/49/23 Property Portfolio

Members **AGREED** to take no action in this regard at the current time but that the matter continue to be reviewed annually.

FA/50/23 Date of next meeting

The next meeting was scheduled to take place on 15th February 2024.

There being no other business, the Chairman closed the meeting at 8.07pm.

Signed

Date