

**MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE
TO BE HELD ON THURSDAY 11th APRIL 2024 AT 7.30pm**

CLERK'S 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, Disclosable Pecuniary or Other Registrable 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 minuted.

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.

Where you have an **Other Registrable 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.

5. Chairman's Announcements.

NALC has published the Joint Panel on Accountability and Governance (JPAG) 2024 edition of the Practitioner's Guide and a copy has been circulated to all Councillors by email. Whilst there are several minor changes to wordings throughout the guide, the main changes from last year are :-

- Strong encouragement for Parish and Town Councils to use gov.uk domains for websites and emails (*already in place for NHPC*)
- Recommendation that Parish and Town Councils publish their full internal audit report on their website alongside their AGAR (*already carried out at NHPC*)

6. Review of Finances to 29th February 2024

i. Finance Report to show income, expenditure and reserves to 29th February 2024

Funding at 29th February 2024

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

Income to 29th February 2024

Cost Centre	Actual income	Annual Budget	Estimated income to 29 th Feb*
Admin	25,194	200	183
Allotments**	982	995	995
North Heath Hall	61,260	71,000	65,083
Holbrook Tythe Barn	36,503	38,000	34,833
Multi Court Lettings	24,092	26,600	24,383
Roffey Millennium Hall	63,812	45,000	41,250
Total	211,843	181,795	166,727

Expenditure to 29th February 2024

Cost Centre	Actual Expenditure	Annual Budget	Estimated expenditure to 29 th Feb*
Admin***	59,400	54,570	51,148
Grants	6,531	10,000	9,167
Burial****	7,461	7,460	6,838
Personnel	305,206	349,650	320,513
Planning, Env, Trans	0	1,500	1,375
Allotments	706	1,560	1,430
Amenity, Recs and Open Spaces	35,077	56,485	51,778
North Heath Hall	25,358	30,778	28,213
Holbrook Tythe Barn	21,892	28,095	25,754
Roffey Millennium Hall	35,975	42,840	39,270
Total	497,606	582,938	535,486

*Total cost centre budget for 2023/24 divided by 11/12th.

**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. The Actual expenditure also includes expenditure relating to S106 grants for the indoor sports equipment and heating at RMH.

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

Supporting Finance documents including the Income and Expenditure and Reserves reports as at 29th February 2024 are attached in **Appendix 1 and 1a respectively**.

Income

At the end of Month 11 of the 2023/24 year, revenue income continues to be higher than the anticipated by approx. 27% - an increase of 3% to the position at the end of month 10.

Expenditure

Overall, expenditure continues to be approx. 7% lower than would be expected at the end of the month, a slight reduction on the gap of 8% at the end of month 10. However, this is affected by expenditure relating to S106 grants from HDC being included and if this expenditure was removed from the calculations, the difference would be approx. 9%.

Reserves

As at 29th February 2024 remaining funds, including the full year precept payment received and General Reserves, stood at £318,890.

In addition, there remains additional Earmarked Reserves of £259,371 - a reduction of £946 on the figure at the end of month 10 due to expenditure on boiler repairs at North Heath Hall.

Summary

As mentioned above, there is £45,116 more revenue income than budgeted for at the end of month 11 together with £37,880 less revenue expenditure than anticipated but this increases to £48,811 when the S106 funded expenditure is excluded.

ii. Bank Reconciliations

A copy of the bank reconciliations and statements for the Lloyds Bank Accounts as at 31st January and 29th February and the CCLA Public Sector Deposit Fund as at 29th February 2024 have been circulated by emailed. It should be noted that it was not possible to run a Bank Reconciliation for the CCLA as at 31st January due to issues with the new CCLA system and delays in issuing the bank statements (which includes the notification of the interest received) until after the month had been closed. CCLA have assured that the teething problems have been resolved and the statements will in future be issued in good time.

Decisions:

i) **To consider the Financial Report to 29th February 2024 including reserve balances**

- ii) **To confirm, with counter signature by the Chairman, and minute to evidence the bank reconciliations (against the cashbooks) for the Lloyds Bank Accounts as at 31st January and 29th February 2024 and CCLA Public Sector Deposit Fund as at 29th February 2024**

7. Internal Control Working Party

A meeting of the Internal Control Working Party was held on Monday 26th February 2024 and the Notes of the Meeting are attached as **Appendix 2**. The focus for the meeting was item i) of the agreed Action Plan, namely that Salaries have been properly reviewed. No issues were identified. However, the Working Party had requested that the Action Plan be reconsidered in October 2024, which would be 12 months since it was previously reviewed at the Committee Meeting held 12th October 2023 (Min. FA/32/23 refers).

Decision : To receive the Notes of the Working Party meeting held 26th February 2024.

8. Local Government Pension Scheme (LGPS)

West Sussex Pension Fund emailed the Parish Office on 27th February 2024 regarding the FRS102/IAS19 reporting and stated that the correspondence was for information only as NHPC has not required an IAS19 or FRS102 report in previous years. As the NHPC circumstances have not changed the situation remains the same for 2023/24 and no reports were requested.

Decision : To note that no FRS102/IAS19 reporting was requested.

9. Direct Debit and Standing Order Review

The Council's Financial regulations state :-

6.6. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.

6.7. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.

There follows a list of the Direct Debits and Standing Orders currently in place.

British Gas Business	Gas & Electricity supply to North Heath Hall, Holbrook Tythe Barn and Roffey Millennium Hall
Business Stream	Water supply to North Heath Hall, Holbrook Tythe Barn, Roffey Millennium Hall and Allotments
Carnah Events Ltd (Horsham Pages)	Bimonthly editorial in Horsham Pages publication
Horsham District Council	National Non-Domestic Rates for North Heath Hall, Holbrook Tythe Barn and Roffey Millennium Hall
Horsham District Council	Refuse Collection, Dog and Litter Bin Emptying

Information Commissioners Office
Public Works Loan Board
EDF Energy
Pitney Bowes

Annual Registration
Loan repayments
Electricity for street lighting
Franking Machine and postage

Decision: To recommend to Council the approval of the Direct Debit Mandates as listed with the next review due in March 2024.

10. Grant Applications

The applications and supporting documentation **have been circulated to Members by email** prior to the meeting. There is a current Grant budget available for the 2024/25 financial year of £10,000

Kent, Surrey and Sussex Air Ambulance - £350 requested

This is the 3rd application from the Air Ambulance Charity. The funding is to enable the charity to continue to provide and deliver our critical care to those that need it the most - 24 hours a day, 365 days a year.

<u>Previous Awards</u>		
July 2021	£2,000	Ongoing work
June 2022	£300	Ongoing work

Decision : To consider a Grant application from Kent, Surrey and Sussex Air Ambulance

Previous Awards

October 2014	£500	Set Up costs
October 2015	£300	Ongoing work
December 2016	£150	Christmas entertainer and small gifts
February 2018	£200	Entertainer and transport costs
February 2019	£225	Entertainer and transport costs
February 2020	£300	Entertainer and transport costs
March 2022	£300	Ongoing sessions including entertainment
February 2023	£400	Entertainment
April 2023	£830	Excursion transport costs
February 2024	£400	Entertainment

Decision : To consider a Grant application from North Horsham Friendship Club

11. Date of Next Meeting

Whilst the next scheduled meeting is to be held on 13th June 2024, as previously agreed an Extraordinary Meeting will be held on Friday 19th April to enable the Committee to review the AGAR 2023/24 prior to its consideration by Council.

Decision : To agree an Extraordinary Meeting of the Committee be held on Friday 19th April (time to be confirmed) to review the AGAR 2023/24 prior to presentation to the Annual Meeting of the Council on 2nd May 2024.

08/03/2024

North Horsham Parish Council

Page 1

11:06

Detailed Income & Expenditure by Budget Heading 29/02/2024

Month No: 11

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Administration								
1008 Miscellaneous Income	23,072	2,076	0	(2,076)			0.0%	
1009 S106 Funding - HTB	0	3,952	0	(3,952)			0.0%	
1175 CIL Payment	11,805	0	0	0			0.0%	
1176 Precept	349,011	365,346	365,346	0			100.0%	
1196 Interest Received	1,860	25,194	200	(24,994)			12597.0	
Administration :- Income	385,747	396,568	365,546	(31,022)			108.5%	0
4007 Councillors Training	65	78	1,000	922		922	7.8%	
4008 Councillors Expenses	6,347	6,468	7,000	532		532	92.4%	
4021 Telephone/Fax/Internet	3,406	2,577	3,200	623		623	80.5%	
4022 Postage	723	424	1,200	776		776	35.3%	
4023 Stationery and Printing	1,733	851	1,600	749		749	53.2%	
4024 Subscriptions	3,171	3,183	3,400	217		217	93.6%	
4025 Insurance	13,979	14,412	13,500	(912)		(912)	106.8%	
4028 IT Costs	2,527	3,582	2,800	(782)		(782)	127.9%	
4029 Website Maintenance	154	84	170	86		86	49.4%	
4032 Publicity/Marketing	0	0	500	500		500	0.0%	
4033 Newsletter	762	749	850	102		102	88.1%	
4038 Office Equipment Maint.	458	258	950	692		692	27.2%	
4051 Bank Charges	72	64	100	36		36	64.0%	
4053 PWLB Loan Charges	11,217	5,424	11,000	5,576		5,576	49.3%	
4057 External Audit Fees	1,300	65	1,400	1,335		1,335	4.6%	
4058 Professional Services	3,575	2,205	3,350	1,145		1,145	65.8%	
4059 Internal Audit Fees	349	54	450	396		396	12.0%	
4100 Chairman's Allowance	335	125	400	275		275	31.2%	
4120 Roffey Hall Equipment	674	687	700	13		13	98.2%	
4122 Office Equipment	493	201	1,000	799		799	20.1%	
4248 S106 Infra Red Heater(RMH)	0	13,957	0	(13,957)		(13,957)	0.0%	
4249 S106 Funding - Indoor Sport	0	3,952	0	(3,952)		(3,952)	0.0%	
Administration :- Indirect Expenditure	51,341	59,400	54,570	(4,830)	0	(4,830)	108.9%	0
Net Income over Expenditure	334,406	337,168	310,976	(26,192)				
6001 less Transfer to EMR	11,805	0						
Movement to/(from) Gen Reserve	322,601	337,168						
103 Grants								
4155 Other Grants and Donations	5,780	6,531	10,000	3,469		3,469	65.3%	
Grants :- Indirect Expenditure	5,780	6,531	10,000	3,469	0	3,469	65.3%	0
Net Expenditure	(5,780)	(6,531)	(10,000)	(3,469)				

Continued over page

Detailed Income & Expenditure by Budget Heading 29/02/2024

Month No: 11

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>104 Burial</u>								
4101 Burial Charges	7,461	7,461	7,460	(1)		(1)	100.0%	
Burial :- Indirect Expenditure	7,461	7,461	7,460	(1)	0	(1)	100.0%	0
Net Expenditure	(7,461)	(7,461)	(7,460)	1				
<u>106 Personnel</u>								
4001 Salaries/NI/Pensions	314,844	300,862	343,000	42,138		42,138	87.7%	
4002 Childcare Vouchers	1,282	0	0	0		0	0.0%	
4003 Payroll Admin Charge	870	668	1,400	732		732	47.7%	
4009 Staff Expenses/Mileage	3,653	3,124	3,000	(124)		(124)	104.1%	
4010 Staff Training	1,460	110	1,600	1,490		1,490	6.9%	
4030 Recruitment Advertising	291	181	250	69		69	72.4%	
4067 Protective Clothing	381	261	400	139		139	65.1%	
Personnel :- Indirect Expenditure	322,782	305,206	349,650	44,444	0	44,444	87.3%	0
Net Expenditure	(322,782)	(305,206)	(349,650)	(44,444)				
<u>201 Planning, Env & Transport</u>								
4305 Planning Consultant Fees	0	0	1,500	1,500		1,500	0.0%	
Planning, Env & Transport :- Indirect Expenditure	0	0	1,500	1,500	0	1,500	0.0%	0
Net Expenditure	0	0	(1,500)	(1,500)				
<u>301 Allotments</u>								
1050 Allotment Rents	983	982	995	13			98.7%	
Allotments :- Income	983	982	995	13			98.7%	0
4012 Water Rates	71	367	100	(267)		(267)	367.2%	
4102 Allotment Rent	275	0	275	275		275	0.0%	
4200 Grass cutting	554	323	765	443		443	42.2%	
4259 Allotment Maintenance	50	17	420	404		404	3.9%	
Allotments :- Indirect Expenditure	950	706	1,560	854	0	854	45.3%	0
Net Income over Expenditure	33	276	(565)	(841)				
<u>302 Amenity, Recs & Open Sp</u>								
1100 Grants Received	10,677	11,745	10,678	(1,067)			110.0%	
Amenity, Recs & Open Sp :- Income	10,677	11,745	10,678	(1,067)			110.0%	0
4019 Window Cleaning	738	680	1,000	320		320	68.0%	
4200 Grass cutting	11,293	14,567	21,250	6,683		6,683	68.6%	

Detailed Income & Expenditure by Budget Heading 29/02/2024

Month No: 11

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4250 Bus Shelter Repairs	1,286	965	1,850	886		886	52.1%	
4251 Play Area & M Crts Maint	7,251	5,091	7,875	2,784	1,999	785	90.0%	
4252 Open Spaces	6,032	4,298	10,500	6,202	3,540	2,662	74.7%	
4253 Litter Warden/Clearance	486	584	945	361		361	61.8%	
4254 Community Services - Dog Bins	2,780	1,948	2,415	467		467	80.7%	
4255 Street Lighting - Maint/Supply	2,743	3,479	5,500	2,021		2,021	63.3%	
4258 Multicourts Maintenance	3,720	3,100	3,750	650		650	82.7%	
4260 Workshop	49	0	500	500		500	0.0%	
4302 Notice Board Maintenance	321	364	900	536		536	40.5%	
Amenity, Recs & Open Sp :- Indirect Expenditure	36,698	35,077	56,485	21,408	5,539	15,869	71.9%	0
Net Income over Expenditure	(26,020)	(23,332)	(45,807)	(22,475)				
6001 less Transfer to EMR	996	0						
Movement to/(from) Gen Reserve	(27,016)	(23,332)						
<u>401 North Heath Hall</u>								
1000 Hall Lettings	64,492	61,260	71,000	9,740			86.3%	
North Heath Hall :- Income	64,492	61,260	71,000	9,740			86.3%	0
4011 NNDR	6,487	5,374	7,350	1,976		1,976	73.1%	
4012 Water Rates	826	605	975	370		370	62.0%	
4014 Electricity	2,543	1,935	2,900	965		965	66.7%	
4015 Gas	5,074	4,163	2,690	(1,473)		(1,473)	154.8%	
4016 Cleaning Materials	860	1,036	1,470	434		434	70.5%	
4017 Refuse Bin Clearance	973	826	882	56		56	93.7%	
4018 Sanitary Waste	118	215	336	121		121	64.1%	
4019 Window Cleaning	590	544	735	191		191	74.1%	
4034 Maintenance - Electrical	2,100	1,087	1,575	488	155	333	78.8%	
4035 Maintenance - Elect Eqp Insp	600	920	580	(340)		(340)	158.6%	
4036 Maintenance - General	2,245	2,687	2,100	(587)		(587)	128.0%	
4037 Maintenance - Fire Alarm Syst	420	459	615	156		156	74.6%	
4039 Maint - Intruder Alarm	1,070	964	1,000	36		36	96.4%	
4041 Maintenance - Fire Extg Insp	47	0	170	170		170	0.0%	
4042 Maintenance - Gas Boiler etc	274	910	685	(225)		(225)	132.8%	
4044 Maintenance - Partition Wall	348	695	840	145		145	82.7%	
4061 Legionella Testing	525	140	385	245		245	36.4%	
4063 Maintenance - Plumbing	406	491	685	194		194	71.8%	
4065 Fire Prevention Sundries	0	20	105	85		85	19.0%	
4066 Keyholder Services	180	165	200	35		35	82.5%	
4500 Internal Redecorations	0	2,120	4,500	2,380		2,380	47.1%	
North Heath Hall :- Indirect Expenditure	25,685	25,358	30,778	5,420	155	5,265	82.9%	0
Net Income over Expenditure	38,807	35,902	40,222	4,320				
6001 less Transfer to EMR	1,550	0						

Detailed Income & Expenditure by Budget Heading 29/02/2024

Month No: 11

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Movement to/(from) Gen Reserve	37,257	35,902						
402 Holbrook Recreation Centre								
1000 Hall Lettings	36,771	36,503	38,000	1,497			96.1%	
1010 Multi Court Lettings	21,991	24,092	26,600	2,508			90.6%	
Holbrook Recreation Centre :- Income	58,761	60,595	64,600	4,005			93.8%	0
4011 NNDR	3,543	3,202	4,200	998		998	76.2%	
4012 Water Rates	838	1,112	1,315	203		203	84.6%	
4014 Electricity	3,792	3,010	3,415	405		405	88.1%	
4015 Gas	1,289	1,703	1,575	(128)		(128)	108.1%	
4016 Cleaning Materials	1,303	996	1,470	474	360	114	92.2%	
4017 Refuse Bin Clearance	825	792	885	93		93	89.5%	
4018 Sanitary Waste	118	215	255	40		40	84.4%	
4019 Window Cleaning	258	238	475	237		237	50.1%	
4034 Maintenance - Electrical	339	2,627	5,155	2,528		2,528	51.0%	
4035 Maintenance - Elect Eqp Insp	600	2,162	2,065	(97)		(97)	104.7%	
4036 Maintenance - General	2,101	2,012	1,995	(17)		(17)	100.8%	
4037 Maintenance - Fire Alarm Syst	747	420	630	210		210	66.7%	
4039 Maint - Intruder Alarm	932	925	1,000	75		75	92.5%	
4041 Maintenance - Fire Extg Insp	64	0	170	170		170	0.0%	
4042 Maintenance - Gas Boiler etc	751	583	525	(58)		(58)	111.1%	
4061 Legionella Testing	480	125	370	245		245	33.8%	
4063 Maintenance - Plumbing	455	595	765	170		170	77.8%	
4065 Fire Prevention Sundries	665	10	630	620		620	1.6%	
4066 Keyholder Services	180	165	200	35		35	82.5%	
4500 Internal Redecorations	166	1,000	1,000	0		0	100.0%	
Holbrook Recreation Centre :- Indirect Expenditure	19,445	21,892	28,095	6,203	360	5,843	79.2%	0
Net Income over Expenditure	39,316	38,703	36,505	(2,198)				
6001 less Transfer to EMR	0	2,076						
Movement to/(from) Gen Reserve	39,316	36,627						
403 Roffey Millennium Hall								
1000 Hall Lettings	52,770	60,408	45,000	(15,408)			134.2%	
1004 Equipment Sale/Sundry Income	660	1,169	0	(1,169)			0.0%	
1006 Refreshment Sale Income	1,408	2,229	0	(2,229)			0.0%	
1008 Miscellaneous Income	256	6	0	(6)			0.0%	
Roffey Millennium Hall :- Income	55,093	63,812	45,000	(18,812)			141.8%	0
4011 NNDR	6,737	6,484	7,700	1,216		1,216	84.2%	

Detailed Income & Expenditure by Budget Heading 29/02/2024

Month No: 11

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4012 Water Rates	1,573	1,307	1,260	(47)		(47)	103.7%	
4014 Electricity	6,128	5,828	5,385	(443)		(443)	108.2%	
4015 Gas	3,859	6,473	6,300	(173)		(173)	102.7%	
4016 Cleaning Materials	1,344	1,066	1,445	379		379	73.8%	
4017 Refuse Bin Clearance	1,699	1,751	1,750	(1)		(1)	100.0%	
4018 Sanitary Waste	118	215	245	30		30	87.9%	
4019 Window Cleaning	812	749	1,040	292		292	72.0%	
4020 Refreshment Sale Cost/Sundries	446	760	315	(445)		(445)	241.2%	
4034 Maintenance - Electrical	1,197	1,320	2,100	780		780	62.8%	
4035 Maintenance - Elect Eqp Insp	610	570	2,730	2,160		2,160	20.9%	
4036 Maintenance - General	3,330	2,799	3,460	661		661	80.9%	
4037 Maintenance - Fire Alarm Syt	420	459	580	121		121	79.1%	
4039 Maint - Intruder Alarm	925	1,000	1,000	0		0	100.0%	
4040 Maintenance - Elevator	774	989	790	(199)		(199)	125.2%	
4041 Maintenance - Fire Extg Insp	86	128	170	42		42	75.2%	
4042 Maintenance - Gas Boiler etc	545	433	945	512		512	45.8%	
4044 Maintenance - Partition Wall	688	740	630	(110)		(110)	117.5%	
4061 Legionella Testing	578	190	395	205		205	48.1%	
4062 Air Conditionaing Maintenance	277	270	315	45		45	85.7%	
4063 Maintenance - Plumbing	353	105	1,365	1,260		1,260	7.7%	
4064 Lightning Conductor Works	195	202	315	113		113	64.1%	
4065 Fire Prevention Sundries	153	23	105	82		82	22.1%	
4066 Keyholder Services	180	165	200	35		35	82.5%	
4500 Internal Redecorations	1,000	1,950	2,300	350		350	84.8%	
Roffey Millennium Hall :- Indirect Expenditure	34,025	35,975	42,840	6,865	0	6,865	84.0%	0
Net Income over Expenditure	21,068	27,837	2,160	(25,677)				
<u>901 Earmarked Reserves</u>								
4900 Repairs & Renewals Reserve	54,130	24,009	0	(24,009)		(24,009)	0.0%	24,009
Earmarked Reserves :- Indirect Expenditure	54,130	24,009	0	(24,009)	0	(24,009)		24,009
Net Expenditure	(54,130)	(24,009)	0	24,009				
6000 plus Transfer from EMR	54,150	24,009						
6001 less Transfer to EMR	20	0						
Movement to/(from) Gen Reserve	0	0						
Grand Totals:- Income	575,755	594,961	557,819	(37,142)			106.7%	
Expenditure	558,298	521,614	582,938	61,324	6,054	55,270	90.5%	
Net Income over Expenditure	17,457	73,348	(25,119)	(98,467)				
plus Transfer from EMR	54,150	24,009						
less Transfer to EMR	14,371	2,076						
Movement to/(from) Gen Reserve	57,236	95,280						

NORTH HORSHAM PARISH COUNCIL
RESERVE BALANCES - 29th February 2024

	FROM Reserve		TO Reserve		FROM Reserve		TO Reserve		NOTE				
	BALANCE 31.03.2021	TRANSFER 01.04.2021	EXPENDITURE ACTUAL 31.03.2022	INCOME ACTUAL 31.03.2022	BALANCE 31.03.2022	TRANSFER 01.04.2022	EXPENDITURE ACTUAL 31.03.2023	INCOME ACTUAL 31.03.2023					
310/0 GENERAL RESERVES	216901	-8500	461137	503109	250373	-37546	504167	563950	272610	-49000	497605	592885	318890
EARMARKED RESERVES					0				0				0
320/0 REVENUE - VAT CONTINGENCY	7955				7955				7955				7955
321/0 REPAIRS & RENEWALS (R&R)	100693	3500	8059		96134		27546		68589		10290		58299
322/0 ELECTION	19950				19950				19950				19950
323/0 TREE MANAGEMENT WORK	3825				3825	5000	7860		965	4000	860		4105
327/0 ROFFEY YOUTH CLUB	5621				5621				5621		5000		621
328/0 PLANNING	8035				8035				8035				8035
329/0 EMR - GRANT FOR LED LIGHTS	0				0				0		2076	2076	0
330/0 EMR - MARCH 2023	0				0	2546			2546		2525		21
331/0 RMH BOILER	20000	5000			25000	5000			30000	5000			35000
332/0 PLAYGROUND UPGRADE	25000				25000	25000			50000	25000			75000
333/0 NHH WASHROOM REFURBISHMENT	0				0				0	15000	2462		12538
335/0 CAPITAL RECEIPT	25000				25000				25000				25000
337/0 NORTH HORSHAM COMMUNITY LAND TRUST	3				3				3				3
336/0 COMMUNITY INFRASTRUCTURE LEVY - 2019/2020	8551		8551		0				0				0
338/0 COMMUNITY INFRASTRUCTURE LEVY 2020/2021	2395		2394.55		0				0				0
339/0 COMMUNITY INFRASTRUCTURE LEVY 2021/2022	0		5603.76	26163	20559		18725		1835		795		1040
340/0 COMMUNITY INFRASTRUCTURE LEVY 2022/2023	0				0			11805	11805				11805
	443928	0	485745	529272	487455	0	558297	575755	504913	0	521613	594961	578261

1 Roffey Youth Club - money left from when the Youth Club Committee folded but agreed at Council Meeting 13th Jan 2022 (Min. FC/862/22) for £5,000 to go to HDC Youth work - request for payment of funds still awaited.

2 Capital Receipt - money from the sale of land.

3 R & R - ongoing repairs agreed by the Property Committee	Servcom - Boiler Repairs	£562.96	B/Fwd	£4,448.93	B/Fwd	£9,344.50
321	Servcom - Boiler Repairs	£1,248.75	Elite Door Repairs	£800.00	Servcom - Boiler Repairs	£946.00
	EMSH - Water Jugs	£49.99	Ops - LRT Maintenance	£1,096.15		
	H New - MC Floodlights	£957.23	Survey Report - NNH	£400.00		
	MAC - Building Work	£735.00	Happy Drain - Tanker & CCTV	£885.00		
	Pro Servicing Patition Wall	£895.00	Servcom - Boiler Repairs	£419.42		
		<u>£4,448.93</u>	Happy Drain - Tanker & CCTV	£1,295.00		
				<u>£9,344.50</u>		<u>£10,280.50</u>

4 CL 2021/2022			B/Fwd			
339	Defibrillator - HTB & NNH	£775.00				
	TCM - Build. Maintenance	£20.00				
		<u>£795.00</u>	C/Fwd	<u>£0.00</u>		

5 NHH - Washroom Refurbishment	Surveys	£582.00				
333	Architect Drawings	£630.00				
	IGNS Engineerings	£690.00				
	HDC	£560.00				
		<u>£2,462.00</u>				

6 Tree Management Works	Forest View - Tree Management	£860.00				
323		<u>£860.00</u>				

7 EMR - March 2023	TCM - Build. Maintenance	£1,550.00				
330	TCM - Playground Maintenance	£160.00				
	FVTS - Tree Sergeant	£560.00				
	TCM - Playground Repairs	£115.00				
	TCM - Playground Repairs	£140.00				
		<u>£2,525.00</u>				

8 EMR - HDC Grant	HDC - LED Lights	£2,076.10				
329	Simmons - Led Lights	-£2,076.00				
	Simmons - Led Lights	-£0.10				
		<u>£0.00</u>				

9 EMR - Roffey Youth Club	4 The Youth	£5,000.00				
327		<u>£5,000.00</u>				

**NORTH HORSHAM PARISH COUNCIL
NOTES FROM THE INTERNAL CONTROLS WORKING PARTY
MONDAY 26th FEBRUARY 2024 AT 11.30am**

Members of the Working Party:- All Members of the Finance & Administration Committee

Cllrs. Gough, Smithurst, Torn, Turner & Wilton were in attendance.

Sarah Norman (Clerk/Responsible Financial Officer) was also in attendance.

1. Election of Chairman

Cllr. Torn was appointed as the Chairman for the Meeting.

2. Apologies.

There were no apologies.

3. Notes.

The Notes from the meeting held on 20th November 2023, presented to the Finance and Administration Committee at the meeting held 14th December 2023, were **NOTED**.

4. Tests agreed in the Action Plan agreed by the Finance and Administration Committee on 12th October 2023 (Min. FA/32/23 refers) designed to review safe and efficient safeguarding of public money; prevent and detect inaccuracy and fraud.

- i. That Salaries have been properly reviewed
- ii. Identifying the duties of Officers and segregation of duties; authorisation of payments; hierarchical review and that a commitment over £5,000 is compliant
- iii. To review that risk levels are properly managed and compliance with the publication rules for the Local Government Transparency Code 2015
- iv. 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

As had been agreed at the previous meeting, the focus for the review was to be item i) - That Salaries have been properly reviewed. The following comments were **NOTED**:

To check that the Personnel Committee has approved annual salaries in line with contracts and /or Minutes.

As had been noted in the report circulated with the Agenda, all staff are linked to the NJC Greenbook salary scales as published by NALC including one member of staff who has automatic incremental Spinal Column Points as per their contract with the next increase applicable on 1st April 2024.

It was **NOTED** that the annual salary award was noted and approved at the Personnel Committee Meeting held 1st February 2024 (Min. PER/39/24 refers).

It was also noted that the payroll summary for 2024/25 will be referred to the Personnel Committee for review at the first meeting after 1st April 2024.

To make sure no records are missing in the Financial records

The payroll summary, including accuracy checks carried out by staff, together with the corresponding nominal ledger entry for the 4001 106 Cost Centre for May and December 2023, were reviewed and confirmed as correlating.

To review petty cash testing and procedures

Members **NOTED** the current spreadsheet for the Petty Cash including the attached receipts for all payments made. As detailed on the spreadsheet, all amounts are allocated to the correct Cost Centre and VAT accounted for as necessary.

Members went on to check that the cheque (no 9060) in respect of the Petty Cash to 27.07.23 (up to and including entry no 790) totally £108.88 cleared the bank account on 09.08.23.

5. It was **NOTED** that the next Meeting was scheduled to be held on 10th June 2024.

Furthermore, it was **AGREED** that the focus for the next Meeting would be part ii) of the Tests detailed in the Action Plan agreed by the Finance and Administration Committee on 12th October 2023 (Min. FA/32/23 refers) namely, Identifying the duties of Officers and segregation of duties; authorisation of payments; hierarchical review and that a commitment over £5,000 is compliant including; test expenditure and review procedures; confirm back-ups are carried out; and test a payment of over £5,000 through the system.

Whilst it was noted that a review of the Action Plan had been undertaken the previous year, it was **AGREED** that the matter be reviewed by the Finance and Administration Committee at the October 2024 Committee.

There being no further business the meeting was closed at 11.55am.