

**NORTH HORSHAM PARISH COUNCIL - ANNUAL MEETING OF THE COUNCIL
THURSDAY 18th MAY 2023 AT 7.30pm**

CLERK'S REPORT

To be read in conjunction with the Agenda

1. Election of Chairman

Nominations for the position of Chairman will be made at the Meeting and following the election, to comply with The Local Government Act 1972(83)(4), the elected Chairman will be required to complete the Declaration of Acceptance of Office as prescribed under the Local Elections (Declaration of Acceptance of Office) Order 2012, SI 2012/1465.

2. Election of Vice-Chairman

Nominations for the position of Vice-Chairman will be made at the Meeting.

3. Declaration of Acceptance of Office

In accordance with LGA 1972 S.83 (4), a person elected as a Councillor of a Parish Council shall before, or at, the first meeting after their election, (or at a later date by Council Resolution) make in the presence of a member of the Council or the Clerk (as Proper Officer) the Declaration of Acceptance of Office as prescribed under the Local Elections (Declaration of Acceptance of Office) Order 2012, SI 2012/1465.

Decision : To confirm whether all Declarations of Acceptance of Office have been duly signed and if necessary, resolve when any outstanding Declarations may be completed

4. Public Forum.

Members of the public are invited to put questions or draw relevant matters to the Council's attention, prior to the commencement of business. This is for a period of up to 15 minutes and shall be limited to 3 minutes per person.

6. 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.

7. General Power of Competence

Introduced in the Localism Act 2011, the General Power of Competence (GPC) came into force on 28th March 2012 and gives 'A local authority power to do anything that individuals may generally do' subject to no other prohibition. A local Council must meet the eligibility set by the Secretary of State, in the Parish Councils (General Power of Competence) (Prescribed Conditions) Regulations 2012 namely :

- The number of Councillors elected at the last ordinary election, or at a subsequent by-election must equal or exceed two thirds of the seats on the Council.

- The Clerk must be qualified to at least the Certificate in Local Council Administration, including the General Power of Competence module.

Whilst North Horsham Parish Council has held the General Power of Competence previously there is a requirement to make a further declaration of its continued eligibility at each subsequent “relevant” Annual Council Meeting with the “relevant” meeting being that which takes place immediately after Ordinary Elections.

North Horsham Parish Council, at this meeting, meets these requirements and therefore Members are invited to confirm the Council’s eligibility and reaffirm its adoption of the General Power of Competence.

Decision : To resolve that North Horsham Council meets the conditions laid down in The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 and at this, the annual relevant meeting, reaffirms its adoption of the General Power of Competence.

8. **Dispensations**

The Localism Act S.33 provides that a Parish Council may grant a Dispensation to a Member, not exceeding a period of four years, in respect of the restrictions which apply to them at a meeting which is considering a matter in which they hold a Disclosable Pecuniary Interest (DPI). S.33 (2) confirms that a parish council may grant the Dispensation if having regard to all relevant circumstances, it considers that:

- a) without the Dispensation, the number of persons prohibited from participating in any business would be so great a proportion of the body transacting the business as to impede the transaction of the business or
- b) granting the Dispensation is in the interests of persons living in the council's area or
- c) it is otherwise appropriate to grant a dispensation.

Two areas of business which could see most, or all, of the Members present having a DPI is the setting of the Precept and decisions relating to the Members’ Allowances.

It is therefore necessary for all Councillors to request a Dispensation for these matters for the next 4-year Administration in accordance with circumstance (a) above.

The Clerk can confirm that written requests have been received from Councillors A. Britten, Mrs. K. Burgess, P. Burgess, Mrs. G. Davidson-Fernandez, J. Davidson, Mrs. R. Ginn, Mrs. J. Gough, R. Knight, T. Rickett B.E.M., D. Searle, J. Smithurst, S. Torn, R. Turner, and Mrs. S. Wilton

Decision : To agree the Dispensation requests from the above-named Councillors for the next 4 years until May 2027, for business relating to the Parish Precept and Members’ Allowance (as required) as without the Dispensation, the number of persons prohibited from participating would be so great a proportion as to impede the transaction of the business

9. **Appointment to Council Committees and Outside Bodies**

A draft of the potential appointments based on Members’ feedback is attached as **Appendix 1**.

As can be read, the only Committee that where there are more requests than seats is the Personnel Committee where there are two vacancies to be filled from 5 Councillors that put this Committee as their 3rd option. However, it must be noted that the Chairman and Vice-Chairman as elected under Agenda items 1 and 2 will automatically need to sit on Personnel. In addition, the Chairman of the Finance and Administration Committee is also automatically seated on the Personnel Committee. However, the Personnel Committee is due to meet before the first meeting of the Finance Committee, when the Chairman will be agreed.

The Council may wish to consider the following :-

1. Would the Chair and Vice Chair like to be included on the Finance and Administration Committee - the Terms of Reference currently state that they *can* have a seat on this Committee?
2. Would the Council like to continue with 7 members of the Personnel Committee for 2023/24?
3. Do Members wish to appoint a Community Highways Partnership Working Party noting that it was agreed at the 2022 Annual Meeting of the Council that as the group had not met during the previous two years, more information was required to enable Members to decide whether to reappoint or dissolve this working party. The Clerk attended a meeting with Steve Hill, the WSCC Stakeholder and Partnerships Lead who has advised that the breadth of work that may be undertaken by the Parish Council is wide ranging from litter picking and road sign cleaning to grass and footway maintenance. However, it must be borne in mind that there would be no funding from WSCC for the Parish Council to undertake any of these activities and the impact of Health & Safety must be taken into account when planning works for employees on the public highway. A template agreement has been provided which will be circulated to all by email with the Agenda.
4. Do Members wish to appoint a Climate Changing Working Party noting that at the Council Meeting held 12th January 2023, a recommendation was received from the PET Committee to do so, but the decision was deferred (Min. FC/100/23 refers).
5. Attendance at the Gatwick Airport Noise Management Board (NMB) is usually open to any Councillor and is an opportunity to observe a meeting in public only.
6. It is suggested that, as last year, the Harwood Road Allotments Working Party remain in case any issues arise.

Decision: To agree the membership of the four standing Committees, Working Parties and representation on outside bodies for 2023/24

It should be noted that the appointment of the Chairman and Vice-Chairman of each Committee will take place at their first meeting.

10. Bank Signatories

In accordance with Financial Regulation 5.1, the banking mandate i.e. signatories should be reviewed regularly.

The current bank mandate includes the following authorised signatories :-

Cllr Alan Britten
Cllr Peter Burgess
Cllr Joy Gough
Cllr Roland Knight
Cllr John Smithurst

Cllr Simon Torn
Cllr Ray Turner
Cllr Sally Wilton
The Clerk
The Deputy Clerk

Decision : To confirm the authorised signatories for all Parish Council accounts

13. Reports from Representatives on Outside Bodies

Any Members who act as Representative on Outside Bodies will be invited to give any reports.

16. Chairman's Announcements.

The Asset of Community Value Nomination for land at Durfold Road, Bakehousebarn Close and Haybarn Drive (as agreed at the Council Meeting held 2nd March 2023 - Min. FC/119/23 refers) has been completed but not yet submitted to HDC. It will need to be copied to the newly elected HDC Councillors for Holbrook West the email addresses for whom have not yet been confirmed.

Simon Whitehead has also contacted the Council to express his thanks for the sympathy and condolences from all those at NHPC following the passing of Pauline back in February.

17. Financial Matters

i. Finance Report to show income, expenditure and reserves to 31st March 2023

Funding 1st April 2022 to 31st March 2023

Precept (full year)	349,011
Environmental Grant (full year).	10,677
Community Infrastructure Levy (CIL) Payment	11,805
Compensation from complaint relating to backdated NDDR	23,072
Total	394,565

Income 1st April 2022 to 31st March 2023

Cost Centre	Actual income	Annual Budget
Admin	1,860	100
Allotments	983	900
North Heath Hall	64,492	50,000
Holbrook Tythe Barn	36,771	25,000
Multi Court Lettings	21,991	20,000
Roffey Millennium Hall	55,093	57,000
Total	181,190	153,000

Expenditure 1st April 2022 to 31st March 2023

Cost Centre	Actual Expenditure	Annual Budget
Admin	51,341	52,670
Grants	5,780	10,000
Burial	7,461	7,460
Personnel	322,782	326,000
Planning, Env, Trans	0	1,500
Allotments	950	1,580
Amenity Rec & Open Spaces	36,698	52,270
North Heath Hall	25,685	27,207
Holbrook Tythe Barn	19,445	21,830
Roffey Millennium Hall	34,025	37,074
Total	504,167	537,591

A detailed Income and Expenditure together with a summary of Reserves held as at 31st March 2023 and Payment Lists for February (£471,589.06) and March 2023 (£50,336.51) - also published on the Parish Council website - are attached as **Appendix 2**.

Income

At the end of the year revenue income exceeded the budget for the year by £28,190 or 18% with the only budget not exceeded being that for the Roffey Millennium Hall.

Expenditure

At the end of the year expenditure was below budget for the year by £33,424 or 6%.

Reserves

As at 31st March 2023 remaining funds in General Reserves stood at £272,610.

In addition, there are additional Earmarked Reserves of £232,303. This is a slight increase of £195 from the end of month 11, due to agreed earmarking of £2,546 (Min. FA/54/23 of the Committee Meeting held 16th February 2023 refers) offset against further expenditure of £265 for glassware, £1,475 for a new floor cleaning machine and £611 for lift repairs at Roffey Millennium Hall.

Decision: To note the Financial Report including summary of Reserves to 31st March 2023 and the Payment Lists for February and March 2023

Finally, Members are referred to the Asset Register summary as at 31st March 2023, as circulated by email with the Agenda showing an assets total of £1,413,696.

Decision: To note the Asset Register as at 31st March 2023

18. Internal Audit Report 2022/23 - Final

The Internal Audit Report is attached as **Appendix 3**. As Members can read, the Auditor states :

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are

not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at North Horsham Parish Council are well established and followed.

Whilst the Auditors opinion is that the systems and internal procedures at North Horsham Parish Council are well established and followed, the following comments from the Final Audit should be noted :-

- i. Financial Regulations, Governance and Payments - I recommend the council follows the JPAG guidance on emails for councillors and that all councillors use their official email accounts for all council business.*
- ii. Financial Regulations, Governance and Payments - The council may wish to consider increasing the Clerk authorisation level based on the size of the council and the Clerk's experience level.*
- iii. Bank and Cash - I recommend the council aligns its process to the relevant Financial Regulation, either by altering its process or by amending the Financial Regulation to reflect the current process.*

Members are asked to note that ii) and iii) above will be included in the review of the Financial Regulations at the June Finance and Administration Committee Meeting.

Decision: To note the final report from the Internal Auditor, the points raised and the actions in response.

Members are required to review the effectiveness of the Internal Audit as per **Appendix 4**.

Decision : To undertake the review and agree the effectiveness of the Internal Audit

19. Annual Governance and Accounting Return (AGAR) 2022/23

The Parish Council, as a smaller authority with either gross income or gross expenditure of between £25,000 and £6.5 million, must complete Form 3 of the Annual Governance and Accountability Return (AGAR) at the end of each financial year in accordance with proper practices. The AGAR is made up of three parts, pages 3 to 6, The Parish Council must approve Sections 1 and 2 of the AGAR for the year ended 31st March 2023 (copy attached as **Appendix 5**) no later than 30th June 2023.

The Annual Governance and Accountability Return is made up of four sections as follows: -

AGAR - Annual Internal Audit Report 2022/23 (Page 3)

This has been completed and signed by Mr. A Beams from Mulberry & Co following the completion of his final inspection for 2022/2023, undertaken on 26th April 2023 and noted earlier under Agenda item 18.

Section 1 - Annual Governance Statement 2022/23 (Page 4)

To consider and agree the Council's response to each Statement on the Annual Governance Statement for 2022/2023 (Section 1 of the AGAR)

The Annual Governance Statement is signed on behalf of Council by the Chairman and the Clerk. Members are required to acknowledge their responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements.

The Council has undertaken the following Governance procedures during 2022/23:-

- The review of the scope of the Internal Audit undertaken at the Finance & Administration Committee Meeting held 23rd June 2022 (Min. FA/10/22) and as reaffirmed at the following meeting on 13th October 2022 (Min. FA/23/22 refers)
- The receipt of the External Audit, with no comments made, was noted at the Finance & Administration Committee Meeting held 13th October 2022 (Min. FA/23/22 refers) and Council Meeting held 3rd November 2022 (Min. FC/78/22 refers)
- Review of the Financial Risk Assessment was undertaken at the Finance & Administration Committee Meeting held 13th October 2022 (Min. FA/32/22 refers)
- Consideration of the Internal Audit (Interim) was undertaken by the Finance and Administration Committee held 13th October 2022 (Min. FA/26/22 refers) with these Minutes received by Council on 3rd November 2022 (Min. FC/71/22 refers)
- Review of the system of internal control procedures and practices was undertaken at the Council Meeting held 2nd March 2023 (Min. FC/118/23 refers)
- Review and agreement of the effectiveness of the Internal Audit was undertaken under the previous Agenda item
- The Internal Control Working Party has met 4 times during the 2022/23 year on 27th June 2022, 26th September 2022, 28th November 2022 and 27th February 2023 with the Notes from these meetings presented to the Finance & Administration Committee

Members are also asked to note the recommendations from the Internal Auditor on page 7 of his report noted under Agenda item 18 above, regarding the completion of this section of the AGAR.

The Council is to confirm, to the best of their knowledge and belief, with respect to the accounting statements for the year ended 31st March 2023, that:

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.

By answering 'Yes' this means that this authority has prepared its accounting statements in accordance with the Accounts and Audit Regulations.

2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

By answering 'Yes' this means that this authority has made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.

3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.

By answering 'Yes' this means that this authority has only done what it has the legal power to do and has complied with Proper Practices in doing so.

4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

By answering 'Yes' this means that this authority during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.

5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.

By answering 'Yes' this means that this authority has considered and documented the financial and other risks it faces and dealt with them properly.

6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

By answering 'Yes' this means that this authority has arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.

7. We took appropriate action on all matters raised in reports from internal and external audit.

By answering 'Yes' this means that this authority has responded to matters brought to its attention by internal and external audit.

8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.

By answering 'Yes' this means that this authority has disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee, we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit - **THIS IS NOT APPLICABLE TO THIS COUNCIL.**

Decision : To consider and agree the Council's responses to each statement on the Annual Governance Statement 2022/23 and resolve that Section 1 be signed by the Chairman and the Clerk.

Section 2 - Accounting Statements for 2022/23 (Page 5)

Members are invited to approve Section 2 - Accounting Statements for 2022/23, noting that the approval was recommended by the Finance and Administration Committee meeting held 20th April 2023 (Min. FA/68/23 iv refers) and agree that these be signed by the Chairman of the Meeting. Members are also asked to note that these were signed by the Responsible Financial Officer (RFO) prior to presentation Council.

Decisions :

- **To agree the Accounting Statement 2022/23 (Section 2 of the AGAR) noting that these were signed by the Clerk prior to presentation to Council**
- **To resolve that the Accounting Statements 2022/23 be signed by the Chairman**

Section 3 - External Auditor's Report & Certificate 2022/23 (Page 6)

The audit will be undertaken by Moore.

Additional Information

Members are asked to note (and adopt in relation to iv) that the following will be submitted with the AGAR (all attached as **Appendix 6**) :-

- i. Cash and Investment Reconciliation as at 31st March 2023 (*corresponding statements to be circulated by email*)
- ii. Explanation of the differences between Box 7 and 8 on the AGAR
- iii. Summary and detailed explanation of Significant Variances between 2021/22 and 2022/23
- iv. Additional information as part of an Intermediate Request
- v. Copy of the Notice of Public Rights - to adopt the dates for the period from 5th June to

14th July 2023 (inclusive) which includes the first 10 working days in July as required

Decisions :

- **To note additional information to be submitted to the External Auditor in support of the AGAR.**
- **To adopt the dates for the period of exercise of public rights from 5th June to 14th July 2023 inclusive nothing that this includes the first 10 working days in July as required.**

20. Insurance Arrangements for 2022/23

The paperwork for the renewal on 1st June 2023 has been received from the Council's brokers, Gallagher, and the annual premium for the year 1st June 2023 to the 31st May 2024 (including IPT and all fees) will be £13,884.15. This includes index linking which has been applied to the sums insured and for this renewal is fixed at 12% for buildings and 8% for contents.

Decision : To agree the insurance policy due for renewal on 1st June 2023 at an annual premium of £13,884.15.

21. Annual Parish Meeting

As Members know, the Annual Parish Meeting was held Monday 24th April 2023. Members are asked to receive and note the Annual Report 2022/23 together with the unconfirmed Minutes of the meeting, both of which are available on the Parish Council website at <https://northhorsham-pc.gov.uk/your-council/council-documents/annual-reports/> .

Decision: To note the Annual Report and unconfirmed Minutes of the Annual Parish Meeting held on 24th April 2023

22. Policies

Members are invited to receive the recommendation of the Finance and Administration Committee Meeting held 20th April 2023 (Min. FA/71/23 refers) and adopt the reviewed Business Continuity Policy and Plan. The draft of the Policy is appended to the report to the Committee Meeting, available on the Parish Council website.

Decision : To approve the Business Continuity Policy and Plan as recommended by the Finance and Administration Committee Meeting held 20th April 2023.

23. Correspondence

See **Appendix 7**, with the second list circulated separately at the meeting.

Decision: To receive correspondence lists from 2nd March to 17th May 2023

DRAFT Councillor Appointments to Committees and Representatives to Outside Bodies 2023 to 2024

Council and Committees

Full Council (19)	Finance and Administration (7)	Property (10)	Planning (12)	Personnel (7) Must consist of Chairman and Vice Chairman of the Council and Chairman of the F&A Committee
Alan Britten Karen Burgess James Davidson Gema Davidson-Fernandez Rita Ginn Joy Gough Roland Knight Tony Rickett BEM David Searle John Smithurst Simon Torn Ray Turner Sally Wilton Vacancy Vacancy Vacancy Vacancy Vacancy	Peter Burgess Gema Davidson-Fernandez Joy Gough John Smithurst Simon Torn Ray Turner Sally Wilton	Karen Burgess James Davidson Rita Ginn Roland Knight David Searle John Smithurst Simon Torn Tony Rickett Ray Turner Vacancy	James Davidson (RN) Gema Davidson-Fernandez (RN) Rita Ginn (HE) Joy Gough (RS) Roland Knight (HW) Tony Rickett BEM (HE) David Searle (RN) John Smithurst (HW) Ray Turner (RS) Sally Wilton (RS) Simon Torn (RN) Vacancy	Alan Britten Joy Gough Tony Rickett BEM Simon Torn Sally Wilton Vacancy Vacancy 2 x Vacancies to be filled by one of those who put Personnel as their 3 rd option : Roland Knight, James Davidson, David Searle, Ray Turner or John Smithurst

Working Parties

Internal Control	Community Infrastructure Levy	Community Highways Partnership	Climate Change	Harwood Road Allotments	North of Horsham Parish Liaison Group	Novartis Parish Liaison Group
<i>To audit financial work of the Council</i>	<i>To discuss projects to put forward for the CIL money awarded from development</i>	<i>To investigate the potential involvement and associated costs of a Community Highways Partnership</i>	<i>To consider actions that could be taken by the Council to impact Climate Change</i>	<i>To liaise with the Harwood Road Allotment Association as appropriate</i>	<i>To provide stakeholder engagement during the development</i>	<i>To provide stakeholder engagement during the development</i>
Can consist of all members of the F&A C'ttee	tbc	tbc	tbc	tbc	All Councillors	All Councillors

Representatives to Outside Bodies

Outside Body	Representative	Second Representative or Reserve	Additional Appointed (Non-Voting)
Biffa Liaison Group (information gathering)	David Searle		
Brittaniacrest Liaison Group (information gathering)	David Searle		
Weineberger Liaison Group (information gathering)	David Searle		
West Sussex Association of Local Councils (attendance at AGM voting rights for 2)	Alan Britten	Sally Wilton	Vacancy
Horsham Association of Local Councils (Voting rights for 2)	Sally Wilton	Vacancy	Vacancy
Gatwick Airport Noise Management Board (attendance only)	Tony Rickett BEM	Vacancy	
PCC Forum (attendance at twice yearly meetings)	Alan Britten	Peter Burgess	
Horsham Town Community Partnership (information gathering)	David Searle	Vacancy	Vacancy

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

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	0	23,072	0	(23,072)			0.0%	
1175 CIL Payment	26,163	11,805	0	(11,805)			0.0%	11,805
1176 Precept	338,600	349,011	349,011	0			100.0%	
1196 Interest Received	187	1,860	100	(1,760)			1859.5%	
Administration :- Income	364,950	385,747	349,111	(36,636)			110.5%	11,805
4007 Councillors Training	361	65	1,000	935		935	6.5%	
4008 Councillors Expenses	3,430	6,347	7,000	653		653	90.7%	
4021 Telephone/Fax/Internet	3,413	3,406	3,500	94		94	97.3%	
4022 Postage	813	723	1,400	677		677	51.7%	
4023 Stationery and Printing	1,397	1,733	1,600	(133)		(133)	108.3%	
4024 Subscriptions	2,981	3,171	3,400	229		229	93.3%	
4025 Insurance	11,109	13,979	11,000	(2,979)		(2,979)	127.1%	
4026 Publications/Magazines	0	0	20	20		20	0.0%	
4028 IT Costs	2,496	2,527	2,800	273		273	90.3%	
4029 Website Maintenance	170	154	150	(4)		(4)	102.7%	
4032 Publicity/Marketing	0	0	500	500		500	0.0%	
4033 Newsletter	759	762	800	38		38	95.3%	
4038 Office Equipment Maint.	718	458	950	492		492	48.2%	
4051 Bank Charges	100	72	100	28		28	72.2%	
4053 PWLB Loan Charges	11,710	11,217	11,000	(217)		(217)	102.0%	
4057 External Audit Fees	1,000	1,300	1,400	100		100	92.9%	
4058 Professional Services	3,000	3,575	3,500	(75)		(75)	102.1%	
4059 Internal Audit Fees	285	349	450	101		101	77.6%	
4100 Chairman's Allowance	259	335	400	65		65	83.7%	
4120 Roffey Hall Equipment	0	674	700	26		26	96.3%	
4122 Office Equipment	1,022	493	1,000	507		507	49.3%	
Administration :- Indirect Expenditure	45,023	51,341	52,670	1,329	0	1,329	97.5%	0
Net Income over Expenditure	319,928	334,406	296,441	(37,965)				
6001 less Transfer to EMR	26,163	11,805						
Movement to/(from) Gen Reserve	293,765	322,601						
103 Grants								
4155 Other Grants and Donations	6,785	5,780	10,000	4,220		4,220	57.8%	
Grants :- Indirect Expenditure	6,785	5,780	10,000	4,220	0	4,220	57.8%	0
Net Expenditure	(6,785)	(5,780)	(10,000)	(4,220)				

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

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	277,397	314,844	320,000	5,156		5,156	98.4%	
4002 Childcare Vouchers	2,813	1,282	0	(1,282)		(1,282)	0.0%	
4003 Payroll Admin Charge	1,187	870	1,000	130		130	87.0%	
4009 Staff Expenses/Mileage	3,276	3,653	2,750	(903)		(903)	132.8%	
4010 Staff Training	560	1,460	1,600	140		140	91.3%	
4030 Recruitment Advertising	300	291	250	(41)		(41)	116.5%	
4067 Protective Clothing	194	381	400	19		19	95.4%	
Personnel :- Indirect Expenditure	285,727	322,782	326,000	3,218	0	3,218	99.0%	0
Net Expenditure	(285,727)	(322,782)	(326,000)	(3,218)				
<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	948	983	900	(83)			109.3%	
Allotments :- Income	948	983	900	(83)			109.3%	0
4012 Water Rates	92	71	140	69		69	51.0%	
4102 Allotment Rent	275	275	275	0		0	100.0%	
4200 Grass cutting	561	554	765	211		211	72.4%	
4259 Allotment Maintenance	0	50	400	350		350	12.5%	
Allotments :- Indirect Expenditure	928	950	1,580	630	0	630	60.2%	0
Net Income over Expenditure	20	33	(680)	(713)				
<u>302 Amenity, Recs & Open Sp</u>								
1100 Grants Received	10,356	10,677	10,356	(321)			103.1%	
Amenity, Recs & Open Sp :- Income	10,356	10,677	10,356	(321)			103.1%	0
4019 Window Cleaning	700	738	950	212		212	77.7%	
4200 Grass cutting	16,134	11,293	21,250	9,957		9,957	53.1%	

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

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	0	1,286	1,750	464		464	73.5%	
4251 Play Area & M Crts Maint	4,414	7,251	7,500	249		249	96.7%	
4252 Open Spaces	3,967	6,032	10,000	3,968		3,968	60.3%	
4253 Litter Warden/Clearance	108	486	900	414		414	54.0%	
4254 Community Services - Dog Bins	2,112	2,780	2,300	(480)		(480)	120.8%	
4255 Street Lighting - Maint/Supply	2,909	2,743	2,500	(243)		(243)	109.7%	
4258 Multicourts Maintenance	1,245	3,720	3,720	0		0	100.0%	
4260 Workshop	0	49	500	451		451	9.7%	
4302 Notice Board Maintenance	255	321	900	579		579	35.7%	
Amenity, Recs & Open Sp :- Indirect Expenditure	31,844	36,698	52,270	15,572	0	15,572	70.2%	0
Net Income over Expenditure	(21,488)	(26,020)	(41,914)	(15,894)				
6001 less Transfer to EMR	0	996						
Movement to/(from) Gen Reserve	(21,488)	(27,016)						
<u>401 North Heath Hall</u>								
1000 Hall Lettings	54,086	64,492	50,000	(14,492)			129.0%	
North Heath Hall :- Income	54,086	64,492	50,000	(14,492)			129.0%	0
4011 NNDR	12,974	6,487	7,000	513		513	92.7%	
4012 Water Rates	803	826	925	99		99	89.3%	
4014 Electricity	2,455	2,543	2,725	182		182	93.3%	
4015 Gas	2,860	5,074	2,562	(2,512)		(2,512)	198.1%	
4016 Cleaning Materials	1,224	860	1,400	540		540	61.4%	
4017 Refuse Bin Clearance	812	973	840	(133)		(133)	115.8%	
4018 Sanitary Waste	275	118	320	202		202	36.8%	
4019 Window Cleaning	480	590	700	110		110	84.3%	
4034 Maintenance - Electrical	1,023	2,100	1,500	(600)		(600)	140.0%	
4035 Maintenance - Elect Eqp Insp	1,720	600	550	(50)		(50)	109.1%	
4036 Maintenance - General	1,455	2,245	2,000	(245)		(245)	112.2%	
4037 Maintenance - Fire Alarm Syst	410	420	585	165		165	71.8%	
4039 Maint - Intruder Alarm	813	1,070	800	(270)		(270)	133.8%	
4041 Maintenance - Fire Extg Insp	43	47	160	113		113	29.3%	
4042 Maintenance - Gas Boiler etc	1,481	274	650	376		376	42.1%	
4044 Maintenance - Partition Wall	475	348	800	453		453	43.4%	
4061 Legionella Testing	118	525	250	(275)		(275)	210.0%	
4063 Maintenance - Plumbing	235	406	650	244		244	62.5%	
4065 Fire Prevention Sundries	0	0	100	100		100	0.0%	
4066 Keyholder Services	180	180	190	10		10	94.7%	
4500 Internal Redecorations	940	0	2,500	2,500		2,500	0.0%	
North Heath Hall :- Indirect Expenditure	30,776	25,685	27,207	1,522	0	1,522	94.4%	0
Net Income over Expenditure	23,311	38,807	22,793	(16,014)				
6001 less Transfer to EMR	0	1,550						

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

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	23,311	37,257						
402 Holbrook Recreation Centre								
1000 Hall Lettings	24,181	36,771	25,000	(11,771)			147.1%	
1010 Multi Court Lettings	19,883	21,991	20,000	(1,991)			110.0%	
Holbrook Recreation Centre :- Income	44,064	58,761	45,000	(13,761)			130.6%	0
4011 NNDR	3,543	3,543	4,000	457		457	88.6%	
4012 Water Rates	675	838	1,250	412		412	67.0%	
4014 Electricity	3,073	3,792	3,250	(542)		(542)	116.7%	
4015 Gas	1,181	1,289	1,500	211		211	85.9%	
4016 Cleaning Materials	592	1,303	1,400	97		97	93.1%	
4017 Refuse Bin Clearance	797	825	840	15		15	98.2%	
4018 Sanitary Waste	250	118	240	122		122	49.0%	
4019 Window Cleaning	210	258	450	192		192	57.4%	
4034 Maintenance - Electrical	572	339	1,100	761		761	30.8%	
4035 Maintenance - Elect Eqp Insp	480	600	590	(10)		(10)	101.7%	
4036 Maintenance - General	697	2,101	1,900	(201)		(201)	110.6%	
4037 Maintenance - Fire Alarm Syt	580	747	600	(147)		(147)	124.5%	
4039 Maint - Intruder Alarm	813	932	800	(132)		(132)	116.5%	
4041 Maintenance - Fire Extg Insp	32	64	160	96		96	39.9%	
4042 Maintenance - Gas Boiler etc	464	751	500	(251)		(251)	150.3%	
4061 Legionella Testing	118	480	235	(245)		(245)	204.3%	
4063 Maintenance - Plumbing	85	455	725	270		270	62.8%	
4065 Fire Prevention Sundries	0	665	600	(65)		(65)	110.8%	
4066 Keyholder Services	180	180	190	10		10	94.7%	
4500 Internal Redecorations	513	166	1,500	1,334		1,334	11.1%	
Holbrook Recreation Centre :- Indirect Expenditure	14,855	19,445	21,830	2,385	0	2,385	89.1%	0
Net Income over Expenditure	29,209	39,316	23,170	(16,146)				
403 Roffey Millennium Hall								
1000 Hall Lettings	53,792	52,770	57,000	4,230			92.6%	
1004 Equipment Sale/Sundry Income	474	660	0	(660)			0.0%	
1006 Refreshment Sale Income	602	1,408	0	(1,408)			0.0%	
1008 Miscellaneous Income	0	256	0	(256)			0.0%	
Roffey Millennium Hall :- Income	54,867	55,093	57,000	1,907			96.7%	0
4011 NNDR	13,473	6,737	7,300	564		564	92.3%	
4012 Water Rates	848	1,573	1,200	(373)		(373)	131.1%	
4014 Electricity	6,515	6,128	5,125	(1,003)		(1,003)	119.6%	
4015 Gas	3,786	3,859	6,000	2,141		2,141	64.3%	

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

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
4016 Cleaning Materials	1,114	1,344	1,375	31		31	97.8%	
4017 Refuse Bin Clearance	1,570	1,699	1,664	(35)		(35)	102.1%	
4018 Sanitary Waste	92	118	230	112		112	51.2%	
4019 Window Cleaning	605	812	990	178		178	82.0%	
4020 Refreshment Sale Cost/Sundries	221	446	300	(146)		(146)	148.6%	
4034 Maintenance - Electrical	939	1,197	2,000	803		803	59.9%	
4035 Maintenance - Elect Eqp Insp	520	610	550	(60)		(60)	110.9%	
4036 Maintenance - General	2,512	3,330	3,150	(180)		(180)	105.7%	
4037 Maintenance - Fire Alarm Syst	470	420	550	130		130	76.4%	
4039 Maint - Intruder Alarm	1,074	925	780	(145)		(145)	118.6%	
4040 Maintenance - Elevator	578	774	750	(24)		(24)	103.1%	
4041 Maintenance - Fire Extg Insp	139	86	160	74		74	53.7%	
4042 Maintenance - Gas Boiler etc	729	545	900	355		355	60.6%	
4044 Maintenance - Partition Wall	673	688	600	(88)		(88)	114.6%	
4061 Legionella Testing	158	578	260	(318)		(318)	222.1%	
4062 Air Conditionaig Maintenance	270	277	300	23		23	92.3%	
4063 Maintenance - Plumbing	521	353	1,300	947		947	27.2%	
4064 Lightning Conductor Works	682	195	300	105		105	64.9%	
4065 Fire Prevention Sundries	38	153	100	(53)		(53)	153.5%	
4066 Keyholder Services	180	180	190	10		10	94.7%	
4120 Roffey Hall Equipment	33	0	0	0		0	0.0%	
4500 Internal Redecorations	0	1,000	1,000	0		0	100.0%	
Roffey Millennium Hall :- Indirect Expenditure	37,739	34,025	37,074	3,049	0	3,049	91.8%	0
Net Income over Expenditure	17,128	21,068	19,926	(1,142)				
<u>901 Earmarked Reserves</u>								
4900 Repairs & Renewals Reserve	24,608	54,130	0	(54,130)		(54,130)	0.0%	54,170
Earmarked Reserves :- Indirect Expenditure	24,608	54,130	0	(54,130)	0	(54,130)		54,170
Net Expenditure	(24,608)	(54,130)	0	54,130				
6000 plus Transfer from EMR	24,608	54,150						
6001 less Transfer to EMR	0	20						
Movement to/(from) Gen Reserve	0	0						
Grand Totals:- Income	529,272	575,755	512,367	(63,388)			112.4%	
Expenditure	485,745	558,298	537,591	(20,707)	0	(20,707)	103.9%	
Net Income over Expenditure	43,527	17,457	(25,224)	(42,681)				
plus Transfer from EMR	24,608	54,150						
less Transfer to EMR	26,163	14,371						
Movement to/(from) Gen Reserve	41,972	57,236						

Lloyds Bank Accounts

List of Payments made between 01/02/2023 and 28/02/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/02/2023	Lllyods Credit Card	BACS	42.59		Equipment Fire spare
01/02/2023	Horsham District Council	010223-01	188.28		Refuse Collection
01/02/2023	Horsham District Council	010223-02	295.00		Rates
01/02/2023	EDF Energy Ltd	010223-03	436.54		Eletric- 18/10 to 17/01/2023
01/02/2023	Horsham District Council	010223-04	541.00		Rates
01/02/2023	Horsham District Council	010223-05	561.00		Rates
02/02/2023	CCLA Deposit Account	020223-01	20,000.00		Depsoit Transfer from Lloyds
02/02/2023	British Gas Business	020223-01	774.45		Gas - 14-12 to 16-01-2023
02/02/2023	British Gas Business	020223-02	188.16		Gas - 01-12 to 16-12-2023
03/02/2023	British Gas Business	030223-01	473.92		Electrc-14-12 to 13-01-23
06/02/2023	Scottish Water Business Stream	060223-02	265.71		Water-15/11 to 31/01/2023
06/02/2023	Scottish Water Business Stream	060223-01	135.06		Water Cost
08/02/2023	Amazon Business	080223-01	49.34		Winter Glover -Caretaker
08/02/2023	Cain Markings Ltd	080223-02	744.00		Pitch Maintenance
08/02/2023	City Electrical Factors Ltd	080223-03	255.96		Electric Repairs
08/02/2023	H Griffiths	080223-04	53.55		Travel Expenses
08/02/2023	Incor Group Management Ltd	080223-05	449.00		Window Cleaning
08/02/2023	D. Lees	080223-06	49.50		Travel Expenses
08/02/2023	Otis Ltd	080223-08	185.15		Lift Contract Maintenance
08/02/2023	Playdale Playgrounds Ltd	080223-09	386.40		Play Ground Maintenance
08/02/2023	Pro-Servicing Ltd	080223-10	1,074.00		Partition Wall repairs
08/02/2023	Servcom Services UK Ltd.,	080223-11	308.92		Boiler Repairs
08/02/2023	M Stoner,	080223-12	52.20		Travel Expenses
08/02/2023	Turner Security Systems Ltd.	080223-13	8.88		Alarm Mintenance
09/02/2023	NETCOM	090223-01	174.24		IT Support
09/02/2023	N. Simmonds,	090223-02	165.00		Key Holder
09/02/2023	Horsham District Council	090223-04	1,865.18		Burial Fees
14/02/2023	CCLA Deposit Account	140223-01	5,000.00		Deposit Trf to CCLA Account
14/02/2023	CCLA Deposit Account	140223-02	195,000.00		Deposit Trf to CCLA Account
15/02/2023	SOS Systems	150223-01	194.45		Printing & Stationery
16/02/2023	Horsham District Council	160223-01	66.00		Refuse Collection
16/02/2023	Horsham District Council	160223-02	66.00		Refuse Collection
16/02/2023	Horsham District Council	160223-03	148.50		Refuse Collection
17/02/2023	British Gas Business	170223-01	690.90		Electric - 01-01 to 31-01-2023
20/02/2023	CCLA Deposit Account	200223-01	200,000.00		Deposit Trf to CCLA Account
20/02/2023	British Gas Business	200223-01	772.63		Gas - 02-01 to 01-02-2023
20/02/2023	Friendship Club	9057	400.00		Friendship Club - Grant
21/02/2023	Amazon Business	210223-01	143.73		Dymo Lable Maker
21/02/2023	BEL Signs	210223-02	230.40		Work polo T-Shirts
21/02/2023	Chalvington Group	210223-03	209.94		CCTV -hard drive replace
21/02/2023	Cutting South Ltd	210223-04	233.52		Electrical maintenance
21/02/2023	Grigg & Co	210223-05	1,451.00		EMR - Repairs & Renewals
21/02/2023	NETCOM	210223-06	269.23		Telephone Cost
21/02/2023	N. Simmonds,	210223-07	135.00		Electric Maint.
21/02/2023	Streetlights	210223-08	660.00		Electric Maint.
21/02/2023	T C Maintenance	210223-09	210.00		Tree Maint
21/02/2023	UK Point Of Sale Group Ltd	210223-10	198.96		Leaflet Holder

LLOYDS Bank Accounts

List of Payments made between 01/02/2023 and 28/02/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
21/02/2023	West Sussex County Council	210223-11	275.00		Land at Harwood Road - Rent
22/02/2023	British Gas Business	220223-01	347.74		Electrc -01-01 to 31-01-2023
23/02/2023	West Sussex County Council	230223-01	27,766.83		Salaries for Jan 2023
24/02/2023	Forest View Tree Surgery,	240223-01	7,320.00		Tree Management
28/02/2023	Horsham Publications Ltd	280223-01	76.20		Newsletter
Total Payments			<u>471,589.06</u>		

LLOYDS Bank Accounts

List of Payments made between 01/03/2023 and 31/03/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/03/2023	Horsham District Council	010323-01	188.28		Dog Bins Collection
01/03/2023	Horsham District Council	010323-02	295.00		Rates - Mar 2023
01/03/2023	Horsham District Council	010323-03	541.00		Rates - Mar 2023
01/03/2023	Horsham District Council	010323-04	561.00		Rates - Mar 2023
06/03/2023	British Gas Business	060323-01	480.18		Electric - 14/01 to 13/02/2023
06/03/2023	Public Works Loan Board	060323-02	5,546.87		Loan Repayment
07/03/2023	Amazon Business	070323-01	345.14		Carpet Cleaner
07/03/2023	City Electrical Factors Ltd	070323-03	75.72		General Maint - Electric
07/03/2023	Earles Meadow Conservation Gro	070323-04	880.00		Grant for Earls Meadows
07/03/2023	Enterprise Services Group Ltd	070323-05	26.75		Hygiene Services
07/03/2023	Arthur J Gallagher Insurance	070323-06	577.97		Ins Policy - 11/03 to 10/03/24
07/03/2023	Incor Group Management Ltd	070323-07	449.00		Window Cleaning
07/03/2023	D. Lees	070323-08	40.95		Travel Cost
07/03/2023	UKHost4U	070323-09	84.00		Web Hosting
07/03/2023	Mr Alan Randall	070323-10	109.80		Travel Expenses- Feb 2023
07/03/2023	Turner Security Systems Ltd.	070323-11	810.00		Security Cost
07/03/2023	Wigthman & Parrish Ltd	070323-12	76.39		Cleaning Materials
07/03/2023	EMBH Group Ltd	070323-13	318.66		Misc Expenses Hiball case
07/03/2023	N. Simmonds,	070323-14	165.00		Key Holder
07/03/2023	T C Maintenance	070323-15	307.00		Repairs & Maintenance
07/03/2023	Assurity Consulting Ltd	070323-01	942.00		Legionella Risk Assessment
08/03/2023	British Gas Business	080323-01	273.42		Gas - 17/01 to 17/02/2023
08/03/2023	British Gas Business	080323-02	1,538.07		Gas - 17/01 to 17/02/2023
09/03/2023	Otis Ltd	090323-01	2,908.93		22079288/U4/10933/Otis Ltd
13/03/2023	NETCOM	130323-01	452.06		IT Support
15/03/2023	Pitney Bowes Finance Ltd.	150323-01	83.94		Franking Maint
17/03/2023	Petty Cash	Petty Cash	116.14		Petty cash - Chq 9058
17/03/2023	British Gas Business	170323-01	618.38		Electr- 01/02 to 28/02/2023
17/03/2023	Petty Cash	9058	0.05		Petty Cash Transfer
20/03/2023	Horsham District Council	200323-01	49.50		Refuse Collection
20/03/2023	Horsham District Council	200323-02	66.00		Refuse Collection
20/03/2023	Horsham District Council	200323-03	132.00		Refuse Collection
20/03/2023	Scottish Water Business Stream	200323-04	208.36		Water Bill
20/03/2023	British Gas Business	200323-05	608.12		Gas - 02/02 to 01/03/2023
22/03/2023	British Gas Business	220323-01	269.40		Electr- 01/02 to 28/02/2023
23/03/2023	Credit Card	BACS	100.00		The Royal Marsden Cancer Chari
23/03/2023	Amazon Business	230323-01	63.83		Building Maintenance
23/03/2023	Assurity Consulting Ltd	230323-02	600.00		Manual Handling Training
23/03/2023	Extinguere Ltd	230323-03	133.02		Fire Extinguishers Inspection
23/03/2023	Horsham Locksmiths Ltd	230323-04	126.00		Door Maintenance
23/03/2023	Trafalgar Cleaning Equipment L	230323-05	1,769.66		Cleaning Machine
29/03/2023	SOS Systems	290323-01	10.74		Printing & Stotionery
29/03/2023	West Sussex County Council	290323-02	27,180.10		Salaries Feb 2023
30/03/2023	SOS Systems	300323-01	131.88		Printing & Stationery
31/03/2023	Horsham Publications Ltd	310323-01	76.20		NewsLetter
Total Payments			50,336.51		

NORTH HORSHAM PARISH COUNCIL
RESERVE BALANCES - 31st March 2023

	FROM Reserve				TO Reserve				FROM Reserve				TO Reserve				NOTE
	BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	INCOME			
	31.03.2020	01.04.2020	31.03.2021	31.03.2021	31.03.2021	01.04.2021	31.03.2022	31.03.2022	31.03.2022	01.04.2022	31.03.2023	31.03.2023	31.03.2023	31.03.2023			
310/0 GENERAL RESERVES	230056	-35000	412143	433987	216901	-8500	461137	503109	250373	-37546	504167	563950	272610				
EARMARKED RESERVES									0				0				
320/0 REVENUE - VAT CONTINGENCY	7955				7955				7955				7955				
321/0 REPAIRS & RENEWALS (R&R)	117568		16875		100693	3500	8059		96134		27546		68589	3			
322/0 ELECTION	19950				19950				19950				19950				
323/0 TREE MANAGEMENT WORK	4250		425		3825				3825	5000	7860		965	6			
327/0 ROFFEY YOUTH CLUB	5621				5621				5621				5621	1			
328/0 PLANNING	8035				8035				8035				8035				
330/0 EMR - MARCH 2023	0				0				0	2546			2546				
331/0 RMH BOILER	10000	10000			20000	5000			25000	5000			30000				
332/0 PLAYGROUND UPGRADE	0	25000			25000				25000	25000			50000				
335/0 CAPITAL RECEIPT	25000				25000				25000				25000	2			
337/0 NORTH HORSHAM COMMUNITY LAND TRUST	722		719		3				3				3				
336/0 COMMUNITY INFRASTRUCTURE LEVY - 2019/2020	10434		1883		8551		8551		0				0				
338/0 COMMUNITY INFRASTRUCTURE LEVY 2020/2021	0			2395	2395		2394.55		0				0				
339/0 COMMUNITY INFRASTRUCTURE LEVY 2021/2022	0				0		5603.76	26163	20559		18725		1835	4			
340/0 COMMUNITY INFRASTRUCTURE LEVY 2022/2023	0				0				0			11805	11805	5			
	439591	0	432045	436382	443928	0	485745	529272	487455	0	558297	575755	504913				

1 Roffey Youth Club - money left from when the Youth Club Committee folded but agreed at Council Meeting 13th Jan 2022 (Min. FC/662/22) 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

Repair Glaze	£1,570.83	B/Fwd	£9,446.30	B/Fwd	£20,127.47
Bus Shelter	£673.67	Express Lift	£1,841.68	Pro- Servicing- Partition	£895.00
Servcom	£371.77	TCM - Repairs	£1,130.00	Grigg & Co - Repairs	£870.00
TCM- Bus Shelter Repairs	£326.33	TCM - Roundal Maintenance	£410.00	Street Lighting _ Repairs	£203.00
CEF - Electrical Replacement	£793.70	Bel Signs- Notice Boards	£2,328.00	Turners Security	£675.00
Street Lighting	£670.00	Netcom - Telephone IT Network	£766.90	Otis Lift - Repairs	£2,424.11
Simmonds_ Electric	£2,451.00	Netcom - Telephone Network Sys	£1,744.90	Glassware	£265.55
TCM - Build Painting	£1,360.00	Servcom - Boiler Leak	£435.00	Repair to floor machine	£1,474.72
KS- Scissor Lift Hire	£432.00	Netcom - Telephone Network Sys	£93.60	Lift repair	£610.52
ETL - Electric Inspection	£797.00	Hzel Roofing	£300.00		
	£9,446.30	C/Fwd	£20,127.47	C/Fwd	£27,545.37

4 CIL 2021/2022

Goal Post	£731.00	B/Fwd	£14,369.13
Fencing	£7,240.00	Elite Auto Door	£4,205.51
Transport Credit	£20.00	Simmons Electric - Auto Door	£150.00
TCM Maintenance	£555.00		
TCM Maintenance	£365.00		
Vix Technology	£1,250.00		
Vix Technology	£3,750.00		
Bryant Fixing	£14.71		
Topsy 2000 - Green Bin	£363.42		
TCM Maintenance	£120.00		
	£14,369.13	C/Fwd	£18,724.64

5 CIL 2022/2023

Receipt Apr 2022	£11,804.81
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6 Tree Management Works

Forest View Sugery	£660.00
Tree Managemant	£7,200.00
	£7,860.00

7 Open Space Maint. & Internal Decorations

	£2,546.00
	£2,546.00



MULBERRY & CO

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Our Ref: MARK/NOR002

Mrs S Norman
North Horsham Parish Council
Roffey Millennium Hall
Crawley Road
Horsham
West Sussex
RH12 4DT

26 April 2023

Dear Sarah

Re: North Horsham Parish Council
Internal Audit Year Ended 31 March 2023 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 26 April 2023 we enclose our report for your kind attention and presentation to the council. This report should be considered alongside the interim audit report issued following our interim audit on 29 September 2022. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at North Horsham Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

Table of contents

		TEST AT INTERIM	TEST AT FINAL	PAGE
	INTERIM AUDIT – POINTS CARRIED FORWARD			3
B	FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	✓	✓	4
C	RISK MANAGEMENT AND INSURANCE	✓	✓	5
D	BUDGET, PRECEPT AND RESERVES	✓	✓	5
G	PAYROLL	✓	✓	5
H	ASSETS AND INVESTMENTS	✓	✓	6
I	BANK AND CASH	✓	✓	6
J	YEAR END ACCOUNTS		✓	6
K	LIMITED ASSURANCE REVIEW		✓	8
L	PUBLICATION OF INFORMATION		✓	9
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS	✓	✓	9
	ACHIEVEMENT OF CONTROL ASSERTIONS AT INTERIM AUDIT DATE			10
	INTERIM AUDIT POINTS CARRIED FORWARD			11

Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments on actions taken since interim visit
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	Establishing common email addresses is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.	I note the council agreed to investigate the use of MS 365 for councillor emails. Updated guidance on this matter has been included in the JPAG Practitioner’s Guide (March 2023) and referenced in my report below.
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	The council may wish to consider increasing the Clerk authorisation level based on the size of the council and the Clerk’s experience level.	To review at next interim audit
BANK AND CASH	I recommend the council aligns its process to the relevant Financial Regulation, either by altering its process or by amending the Financial Regulation to reflect the current process.	To review at next interim audit. I note the council agreed to incorporate changes at the next update of the Financial Regulations.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check that the council's Financial Regulations are being routinely followed.

Sample testing of invoices and payments was completed at the interim audit, and I am satisfied that the council continues to follow its adopted Financial Regulations.

Confirm that the council is compliant with GDPR

At the interim audit, I noted that some councillors email addresses published on the council website are personal ones, rather than common ones established by the Parish Council.

Establishing common email addresses is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.

5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.

5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.

5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.

I recommend the council follows the JPAG guidance on emails for councillors and that all councillors use their official email accounts for all council business.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.

The council has adopted the General Power of Competence (GPC) and the section 137 thresholds do not apply. The council is reminded that after each scheduled election, the council must declare its eligibility and re-adopt the GPC, recording this within the minutes of the meeting.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

“We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.”

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The accounting records show that the council ended the year with income reported as 112.4% of budget and expenditure reported as 103.9% of budget. The excess income exceeds the excess expenditure, and from a review of council minutes I am satisfied that the council has regularly monitored and reviewed the budget throughout the year.

At the end of the financial year, the council held circa £232,000 in earmarked reserves (EMR), spread across a range of projects, including Community Infrastructure Levy (CIL) receipts which are clearly identifiable. I checked the purpose of these EMRs with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The council also held circa £273,000 in the general reserve at the end of the financial year.

The Joint Panel on Accountability and Governance (JPAG) Practitioner’s guide states ‘the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority’s general reserve is that this should be maintained at between three and twelve months of net revenue expenditure’ (para 5.33).

The general reserve balance is within the recommended range.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied.

Audit findings

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR). This initially included an amount for Childcare Vouchers (nominal code 4002).

The JPAG Practitioner’s Guide confirms that only salary payments, HMRC payments and pension contributions are allowable inclusions within box 4 of the AGAR. Childcare vouchers should be included within box 6 (all other payments). Section J of this report has been updated to include the corrected figures in boxes 4 and 6.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register.

The council has a Public Works Loan Board (PWLB) loan which was taken out for the Roffey Millennium Hall. I was able to confirm the year-end loan balance and in year capital and interest repayments against the PWLB year-end statement.

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

I reviewed the March 2023 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

Due to the size of the council's budget, it does not receive any protection from the Financial Services Compensation Scheme (FSCS). The council has opened accounts with a number of providers to mitigate any risk as far as possible.

J. YEAR END ACCOUNTS

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	<i>'Yes', means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2021/22 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Internal Auditor notes
1	Balances brought forward	443,928	487,456	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	338,600	349,011	Figure confirmed to central records
3	Total other receipts	190,672	226,744	Agrees to underlying records
4	Staff costs	276,853	316,126 314,844	Agrees to underlying records - amended due to inclusion of childcare vouchers in box 4
5	Loan interest/capital repayments	11,710	11,217	Verified against PWLB records
6	All other payments	197,182	230,955 232,237	Agrees to underlying records – amended due to inclusion of childcare vouchers in box 4
7	Balances carried forward	487,455	504,912	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	510,400	524,513	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	1,390,092	1,413,696	Matches asset register
10	Total borrowings	33,654	24,038	Verified against PWLB records
11a	Disclosure note re Trust Funds (including charitable)	N/A	NO	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)		N/A	N/A – the council is not a sole trustee

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained using the accounting records. I tested the debtors, creditors and accruals with the Clerk and am satisfied that these are all legitimately posted to the accounts. Outstanding amounts at the year end are similar to the previous year's figures.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

The variance analysis has been completed to explain the variances exceeding 15% where required, with the Clerk providing a detailed breakdown for boxes 3 and 6 where the largest variances occur. In my opinion, this provides sufficient detail for the External Auditor.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2021/22 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council	5 May 2022	18 May 2023
Date inspection notice issued	1 June 2022	2 June 2023
Inspection period begins	6 June 2022	5 June 2023
Inspection period ends	15 July 2022	14 July 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	√		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	√		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	√		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	√		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	√		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	√		
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	√		
H	Asset and investments registers were complete and accurate and properly maintained.	√		
I	Periodic bank account reconciliations were properly carried out during the year.	√		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	√		
K	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			√
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	√		
M	The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	√		
N	The authority has complied with the publication requirements for 2021/22 AGAR.	√		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			√

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Andy Beams

For Mulberry & Co

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I recommend the council follows the JPAG guidance on emails for councillors and that all councillors use their official email accounts for all council business.	
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	The council may wish to consider increasing the Clerk authorisation level based on the size of the council and the Clerk's experience level.	
BANK AND CASH	I recommend the council aligns its process to the relevant Financial Regulation, either by altering its process or by amending the Financial Regulation to reflect the current process.	

NORTH HORSHAM PARISH COUNCIL

Review of the Effectiveness of the Internal Audit 2022/23

EXPECTED STANDARD	EVIDENCE OF ACHIEVEMENT	HAS THIS STANDARD BEEN MET?
1. Scope of internal audit.	<p>The scope of the audit work was set out in a letter from Mulberry & Co dated 08.08.22. It was agreed by the F&A Committee at the meeting held 23rd June 2022 (FA/10/22 refers) that the appointment could be reconfirmed subject to no changes to the previous year's scope and terms of engagement. It was then noted at the F&A Committee Meeting 13th October 2022 (FA/23/22) that the Letter of Engagement for 2022/23 was identical to 2021/22 and the appointment therefore confirmed.</p> <p>The scope includes consideration of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law and regulations), although the final responsibility of the safeguarding the assets of the Council lies with the Council.</p>	Yes
2. Independence	The Internal Auditor completes a professional Independence and Competence Questionnaire with the Clerk.	Yes
3. Competence	Mulberry and Co. Ltd. is a specialist in the sector providing administrative and financial support for the West Sussex Association of Local Councils. For the 2022/23 financial year, Mr. A. Beams undertook the Internal Audit and he is highly regarded in the sector. The Internal Audit Report is presented to the Parish Council for discussion. There is no evidence that the internal audit work hasn't been carried out professionally and thoroughly.	Yes
4. Relationship with clerk and the authority	Responsibilities of the Council are set out in the engagement letter dated 08.08.22. The Internal Auditor involves the Clerk/RFO in all of the tests that are carried out and discusses all aspects of the report, this is evidenced in the report. The Clerk is able to contact the Internal Auditor to gain advice or guidance.	Yes

5. Audit planning and reporting	There is a specific audit plan as part of the 2022/23 Internal Audit Report. Any concerns are given in a report which are then presented to the Parish Council for action. The Internal Audit covers risk assessment.	Yes
6. Internal audit work	The Internal Auditor undertakes an inspection twice a year and during 2022/23, one audit was in-person (interim) and one remotely (final). The IA may be contacted in between times if required. A review of the visits is included in the Internal Audit Report. The tests that are undertaken are random, appropriate and documented in the Internal Audit.	Yes
7. Understanding the organisation, needs and objectives	The Internal Auditor is aware of the Council structure and through discussion with the Clerk is aware of the activities that are current.	Yes
8. Being seen as a catalyst for change and forward looking	The Internal Auditor makes the Clerk/RFO aware of new legislation and current issues. Advice has been received regarding treatment of mileage payments, earmarking, levels of reserves and the details required by the External Auditor for the “explanation of significant variances”.	Yes
9. Be challenging	The Internal Audit focuses on different areas each year. These are not known in advance. Where issues exist, the Internal Auditor offers guidance and looks to see improvement.	Yes
10. Ensure the right resources are available.	Funding is set aside in the Finance and Administration budget for the Internal Audit and members of staff are available when the Internal Audit takes place. The level of resources is discussed during the Internal Audit.	Yes

Review undertaken for the Annual Parish Council Meeting 18th May 2023.

Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

NORTH HORSHAM PARISH COUNCIL

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During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

29/09/2022 26/04/2023 DD/MM/YYYY

Andy Beams, Mulberry & Co. AUDITOR

Signature of person who carried out the internal audit

SIG

Date

26/04/2023

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

North Horsham Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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Section 2 – Accounting Statements 2022/23 for

NORTH HORSHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	443,928	487,455	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	338,600	349,011	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	190,672	226,744	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	276,853	314,844	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	11,710	11,217	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	197,182	232,237	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	487,455	504,912	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	510,400	524,513	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,390,092	1,413,696	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	33,654	24,038	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

05/05/2023

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chairman of the meeting where the Accounting Statements were approved

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

North Horsham Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

(Except for the matters 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 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:

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

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 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

North Horsham Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2023

	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	31/03/2023 Lloyds Treasurers A/c -Current	5,001.00
1	31/03/2023 lloyds Business Instant Access	47,650.69
2	31/03/2023 Petty Cash	150.00
3	31/03/2023 CCLA - Deposit Account	385,590.06
		438,391.75
<u>Other Cash & Bank Balances</u>		
	Bank of Ireland	0.00
	Co-op Community Directplus A/c	85,640.45
	LLoyds Bank - Fixed Deposit	0.00
	Nationwide	480.41
		86,120.86
Closing Balance		524,512.61
<u>All Cash & Bank Accounts</u>		
1	Lloyds Bank Accounts	52,651.69
2	Petty Cash	150.00
3	CCLA Deposit Account	385,590.06
	Other Cash & Bank Balances	86,120.86
	Total Cash & Bank Balances	524,512.61

Explanation of variances 2022/23 – pro forma

Name of smaller authority: NORTH HORSHAM PARISH COUNCIL

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

	2022 £	2023 £	Variance £	Variance %	Explanation Required?	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	443,928	487,455					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	338,600	349,011	10,411	3.07%	NO		
3 Total Other Receipts	190,672	226,744	36,072	18.92%	YES		The Council received a rebate of NDDR from HDC of £23,072 relating to rates erroneously collected by them for the 20/21 & 21/22 years. In addition, income from the Council's three premises has continued to increase since the complete relaxation of restrictions in early 2022 and interest receipts have also increased. These increases are offset against a reduction in CIL Funding receipts.
4 Staff Costs	276,853	314,844	37,991	13.72%	NO		
5 Loan Interest/Capital Repayment	11,710	11,217	-493	4.21%	NO		
6 All Other Payments	197,182	232,237	35,055	17.78%	YES		
7 Balances Carried Forward	487,455	504,912	17,457	3.58%	NO		
8 Total Cash and Short Term Investments	510,400	524,513	14,113	2.77%	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	1,390,092	1,413,696	23,604	1.70%	NO		
10 Total Borrowings	33,654	24,038	-9,616	28.57%	YES		A PWLB for £250,000 was taken out in 1999 for 26 years. Repayments are in accordance with original terms and as amount outstanding decreases, the repayments begin to be a larger percentage.
Excessive Reserves Ratio	1.43962	1.44669					

Additional information for External Auditor on significant variances (Year end 31.3.2023)

From the analysis of the significant variances between 2021/22 and 2022/23 it can be seen that 3 boxes fall into the criteria of having variances of more than 15% between totals for individual boxes (except variances of less than £500). These are Box 3 - total other receipts, Box 6 - all other payments and Box 10 - Total borrowings.

Box 3 - Total Other Receipts

In 2022/23 Income from North Heath Hall, Holbrook Tythe Barn, Roffey Millennium Hall and the Multi Courts realised a total of £178,347 (see below) which was a substantial increase of £25,330 from the previous year's income of £153,017, due to the lifting of Government restrictions to reduce the spread of the Coronavirus and the full opening of all venues.

	2020/21	2021/22	2022/23
Income			
North Heath Hall	27,749	54,086	64,492
Holbrook Tythe Barn	6,140	24,181	36,771
Roffey Millennium Hall	3,613	54,867	55,093
Multi courts	7,378	19,883	21,991
	44,880	153,017	178,347

In addition, NHPC received a rebate of NDDR of £23,072 which had been unexpectedly charged by - and subsequently rebated by - HDC, as referred to in the accounts for 2021/22. In addition, there was an increase in interest receipts of £1,673.

However, in 2022/23 substantially less CIL funding was received compared to the previous year; £26,163 in 2021/22 reducing to £11,805 in 2022/23 - a difference of **£14,358**.

In summary

The significant difference in total receipts of £36,072 is made up of an increase of £25,330 in hall hire income combined with a rebate of £23,072 NDDR, increase interest of £1,673, all offset against a reduction in CIL funding of £14,358. The small difference of **£355** is made up of small differences in miscellaneous income and allotment rents.

2022/23	Reductions	Additional income	
CIL Funding	£14,358		
Hall Hires		£25,330	
NDDR Rebate		£23,072	
Interest Received		£1,673	
Totals	£14,358	£50,075	£35,717
Variance			£36,072
Sundry insignificant increase			£355

Box 6 - All Other Payments

The increase in Box 6 between 2021/22 and 2022/23 is £35,055. However, it should be noted that this takes into account a large reduction in NDDR for two of the buildings due to the error made by HDC when overcharged in 2021/22. The total reduction in NDDR between the two years was £13,223.

During the pandemic, due to the impact on the Council's income, all non-essential maintenance works to the building were paused with the focus remaining on that which was necessary under the heading of Health and Safety.

Emerging from the pandemic and with a return towards pre covid use of the buildings and open spaces, the Council has undertaken a programme of catch up works. As a result, in 2022/23, it was necessary to utilise the Council's Repair and Renewals EMR for maintenance of the buildings to a greater level - £19,487 greater than the amount used in 2021/22. Furthermore, there has been increase in expenditure from the budget of £12,291 for maintenance of the buildings, open spaces, bus shelters and multi courts. The utilities have been relatively stable as we are currently on fixed contracts, but the costs for gas at one building has increased by £2,214 at one building due to a problem with the heating system and the cold winter.

In addition, during 2022/23 the Council has made use of some of the CIL Funding held and incurred additional expenditure of £2,176 when compared to 2021/22, with various projects undertaken including RTP1 units for a bus shelter, improvements to a children's play area, additional seating around the Parish and automatic doors to one of the building to assist this in wheelchairs or pushchairs.

The insurance costs increased substantially in 2022/23 with an extra charge of £2,870.

Finally, there has been an increase of £1,087 in spending on staff training and protective clothing due to changes in staffing, and £7,860 expenditure from the Tree Management EMR for works identified in the Triennial Tree Survey carried out in 2022.

In Summary

2022/23		Additional Expenditure
Use of Repair and Renewals EMR		£19,487
CIL Expenditure from EMR		£2,176
Maintenance of buildings/open spaces etc		£12,291
Utilities		£2,214
Insurance		£2,870
Staff Training		£1,087
Tree Works from AMR		£7,860
<hr/>		
Totals		£47,985
Offset by reduction in NDDR	£13,223	
Balance		£34,762
Variance		£35,055
Sundry insignificant increase		£293

Box 10 - Total Borrowings

As the PWLB nears its end in 2025, the annual repayments are increasing in proportion to the loan outstanding amount until in the final year there will be a 100% reduction as the loan is repaid.

North Horsham Parish Council - Intermediate Request

Please see below for the information as requested

a) A copy of bank statements for all accounts showing the balance at 31 March 2023

Statements attached as Appendix A :

Lloyds Bank Account Nos 02873964 & 02874073

Nationwide Account No 90106258

Co Operative Bank Account Nos 65887446 & 65464005

CCLA Account No 0147800001PC

b) Confirm that arrangements are in place to ensure systems of internal control are fully documented and provide details of how this was administered and monitored during the period 1 April 2022 to 31 March 2023.

NHPC reviewed and adopted its Statement of Internal Control (attached as Appendix B) at the [Council meeting held 2nd March 2023](#) - Min. FC/118/23 refers.

Internal Control Working Party (ICWP) met 4 time between 1st April 2022 and 31st March 2023. Notes of the Meetings are received by the Finance and Administration Committee and are published on the Council's website as part of the report to the relevant Committee Meetings as follows

ICWP Meeting 27th June 2022 - [F&A Committee Meeting 13.10.23 Appendix 3](#)

ICWP Meeting 14th September 2022 - [F&A Committee Meeting 13.10.23 Appendix 3](#)

ICWP Meeting 28th November 2022 - [F&A Committee Meeting 8th December 2023](#)

ICWP Meeting 27th February 2023 - [F&A Committee Meeting 20th April 2023](#)

c) Give a breakdown of the year end reserves held by the Council identifying any amounts included that relate to specific projects or earmarked funds.

Total Reserves 31 st March 2023	£504,912.57
--	-------------

General Reserves 31 st March 2023	£272,609.59
--	-------------

Earmarked Reserves as at 31 st March 2023	£232,303.28
--	-------------

Copy of summary of Earmarked Reserves showing specific funds held is attached as Appendix C.

d) Please provide a copy of the relevant trust deed for each of the charities for which the council is sole managing trustee (if applicable)

Not applicable



North Horsham Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement **Friday 2nd June 2023**
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:

Sarah Norman
The Clerk and Responsible Financial Officer
North Horsham Parish Council
Roffey Millennium Hall
Crawley Road
Horsham
West Sussex
RH12 4DT
Telephone 01403 750786

commencing on **Monday 5th June 2023**

and ending on **Friday 14th July 2023**

Documents are also published on the Parish Council website <http://www.northhorsham-pc.gov.uk>

3. Local government electors and their representatives also have:
 - The opportunity to question the appointed auditor about the accounting records; and
 - The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

Moore (Ref AP/HD)
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ



5. This announcement is made by Sarah Norman - Clerk to the Council

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.

North Horsham Parish Annual Meeting of the Council on 18th May 2023

Correspondence List 1 from 2nd March to 10th May 2023

Below is a list of correspondence received at the Parish Council Office which has been circulated via email to all Councillors.

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| 1. | <p><u>West Sussex County Council</u></p> <ul style="list-style-type: none"> • Courier Fraud Webinar 15 March 2023 • Road Closure date notification - A29 Five Oaks Roundabout, Billingshurst : Carriageway Resurfacing 29/03/2023 • News Release : Members of Fire & Rescue Service Scrutiny Committee to meet next week • Road Closure date notification - Goosegreen Close & Coney Croft, Horsham, 21/03/23 : Carriageway Microasphalt • News Release : Unseen Deadly Danger • News Release : Seven retained firefighters complete first Pass Out Parade of 2023 • West Sussex Recycles: Volunteering opportunities, single use vapes and more... • News Release : West Sussex Libraries' Wellbeing Month 2023 • Notification on changes to Highways Online Reporting - WSCC. • Notification of withdrawal of application WSCC/044/21 for Construction and operation of a Hydrogen Generation Facility at Langhurst Wood Road, Horsham • Post-16 Transport Consultation • News Release : New school for children with special needs coming to West Sussex • News Release : County Council supports bid to tackle abuse and intimidation towards local councillors • West Sussex Speed Limit Policy revision • News Release : New scheme to supercharge business connectivity in West Sussex launches • Temporary Traffic Order Hurst Road Horsham - TTRO/1882/RC (Road Closure 27th March 2023 for 4 weeks) • News Release : Could you be a West Sussex Green Business Champion? Let's go! • News Release : New growth opportunity for Creative Sector businesses in West Sussex • New Recycling Centre opening times, jobs, have your say on road plans, and more • News Release : Book now - Easter Holiday Activity and Food Club places available • News Release : Local renewable energy scheme aims to cut carbon emissions and save on bills • News Release : Recycling Centres extend opening hours across West Sussex • 'Eggactly' what you need for a 'cracking' Easter in West Sussex! • News release : A29 at Pulborough to partially re-open • Highways, Transport and Planning Newsletter - March 2023 • The Homes for Ukraine Scheme - A call for new hosts • West Sussex Recycles: Low Waste Easter, Recycling Centres Extended Summer Opening Hours and More • News Release : Celebrate The Coronation in West Sussex and make history • Highways : Exceptional Level of demand • News Release : Food waste scheme expands across the county • News Release : Primary school offer day: 91% of children in West Sussex offered their first choice • News Release : Contract awarded for new low carbon 500 bus service for Barnham, Yapton and Fontwell • WSCC - West Sussex Recycles: Low Waste Coronation Celebrations, The Big Fix and More... |
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2.	<p><u>Horsham District Council</u></p> <ul style="list-style-type: none"> • Twitter Digest 03.03.23 • Latest news: Free licences for Coronation street parties; New funds to improve Community safety and help cost of living; Council support for Pulborough-based businesses • Nominations Process Update - Elections 2023 • Twitter Digest 10.03.23 • Twitter Digest 17.03.23 • Latest news: Number one target for recycling; Improving biodiversity in the District; New LEAP funding coming soon • The Big Help Out in Horsham District • Twitter Digest 24.03.23 • Twitter Digest 31.03.23 • Election news: Statements of Persons Nominated now published • Latest news: Save the date for our Coronation celebrations; Elections update; Bulbs for Lives field complete in Horsham Park • Twitter Digest 07.04.23 • Read the new Our District magazine: March 2023 edition • Twitter Digest 14.04.23 • Twitter Digest 21.04.23 • Twitter Digest 28.04.23 • Twitter Digest 05.05.23 • Election news: District and Parish Council election results • RE: Incursion Southwater • Latest news: Local election results; Celebrating the King's Coronation; Walks with wardens in Billingshurst
3.	<p><u>National Association of Local Councils (NALC)</u></p> <ul style="list-style-type: none"> • Chief Executive's Bulletin 03.03.23 • Events 07.03.23 • Chief Executive's Bulletin 10.03.23 • Events 14.03.23 • Newsletter 15.03.23 • Chief Executive's Bulletin 17.03.23 • Chief Executive's Bulletin 24.03.23 • Newsletter 30.03.23 • Chief Executive's Bulletin 06.04.23 • Newsletter 12.04.23 • Chief Executive's Bulletin 14.04.23 • Events 18.04.23 • Chief Executive's Bulletin 21.04.23 • Events 25.04.23 • Newsletter 26.04.23 • Chief Executive's Bulletin 28.04.23 • Newsletter 03.05.23 • Chief Executive's Bulletin 05.05.23 • Newsletter 10.05.23
4.	<p><u>West Sussex Association of Local Councils (WSALC)</u></p> <ul style="list-style-type: none"> • Sussex Promotional Video for Prospective Councillors - alternative link • FORWARDED Transport for the South East : In this issue... the sign off of our Strategic Investment Plan • Queen's Green Canopy West Sussex; report from the Lord-Lieutenant, Lady Emma Barnard

5.	<p><u>Horsham Association of Local Councils (HALC)</u></p> <ul style="list-style-type: none"> • Response to the letter to HDC from the Chairman of HALC regarding Local Plan • AGM & Face to Face Meeting with Horsham District Council Wednesday 26th July 2023
6.	<p><u>Neighbourhood Alert/Sussex Police/ Neighbourhood Watch/Action Fraud</u></p> <ul style="list-style-type: none"> • NHW - Met Office Level 3 Cold Weather Alert [#86883078] • Sussex Alerts - Horsham News and Appeals [#88397577] • NHW - Neighbourhood Watch's biggest recruitment drive in recent times launched [#87612892] • NHW - March edition of OUR NEWS is here with prize draws [#90176643] • Sussex Alerts - Horsham News & Appeals [#92711455] • Action Fraud - ALERT: WhatsApp account takeover scam [#94827351] • NHW - Get Safe Online - Ticket Fraud [#97081033] • NHW - April edition of OUR NEWS is here with crime prevention advice and discounts [#97488276] • Sussex Alerts - Horsham News & Appeals [#98582143] • NHW - Courier Fraud Webinar Video Resource [#99531572] • Action Fraud - UK government's new Emergency Alerts system is now live [#100032999] • Sussex Alerts - Horsham News & Appeals [#100966821] • NHW - Your water, your say [#104187008] • Sussex Alerts - Horsham News & Appeals [#104835131] • NHW - Your Digital Footprint [#105732628] • NHW - May edition of OUR NEWS is here [#106409055] • Sussex Alerts 0 Horsham News & Appeals [#106765957]
7.	<p><u>Gatwick Airport</u></p> <ul style="list-style-type: none"> • FASI ACP Stakeholder Engagement Jan Feb 23 updated Presentation and Q&A Record • Discover Gatwick Invitation reminder
8.	<p><u>Office for National Statistics</u></p> <ul style="list-style-type: none"> • Employment in local authorities, England and Wales: Census 2021 • Local authority update : Your March 2023 Newsletter Issue 1 • Sexual orientation and gender identity Census 2021 release • Local authority update; Your April 2023 Newsletter; Issue 2
9.	<p><u>Sussex Police</u></p> <ul style="list-style-type: none"> • Recording of Road Safety Briefing
10.	<p><u>Other Correspondence</u></p> <ul style="list-style-type: none"> • SJOG - Homes for Ukraine Call for Help • Govia Thameslink - Update on rail services during industrial action in May & June 2023 • Dementia Friendly Communities - Information following the Council's pledge to the local Dementia Friendly Community (<i>will be shared and publicised on Facebook, Noticeboards etc</i>)
11.	<p><u>Resident letters</u></p> <ul style="list-style-type: none"> • Email from resident (and response sent) regarding condition of verges on Redkiln Way • Email from resident (and response sent) querying increase in Parish precept