



NORTH HORSHAM PARISH COUNCIL

MINUTES OF THE FINANCE AND ADMINISTRATION COMMITTEE MEETING HELD AT ROFFEY MILLENNIUM HALL, CRAWLEY ROAD, HORSHAM ON THURSDAY 24th OCTOBER 2024 COMMENCING AT 7.30pm

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

* denotes absence

In attendance: Sarah Norman - Clerk

FA/29/24 Public Forum

There were no members of the public present.

FA/30/24 Apologies

Apologies for absence from Cllrs. P. Burgess, R. Turner and S. Wilton were **NOTED**.

FA/31/24 Declarations of Interest

Cllr. Torn declared a Disclosable Pecuniary Interest in the Grant applications due to his involvement with CHAMS and stated that he would leave the room and not take part in the discussion or vote for this item.

FA/32/24 Minutes

The Minutes of the Finance and Administration Committee Meeting held on 15th August were agreed and were signed by the Chairman as being a correct record.

FA/33/24 Chairman's Announcements

Members **NOTED** the following announcements (with any updates) as detailed in the circulated Clerk's report :

- 33.1 The Friendship Club had a great day out at Goodwood Races and the funding from the Council paid for the transport. A thank you from the group was circulated with the Agenda.
- 33.2 Members recalled that back in August last year, the Committee awarded a grant of £300 to support a Guide taking part in an international service project. This project had now been completed and a report from the Guide, including photos from the experience, was circulated with the Agenda.
- 33.3 Members recalled that at the last meeting, the Committee awarded a grant of £91.45 to support Horsham Scouts as they organise the annual Riverside Walk. A report and thanks from the Scout leader was circulated with the Agenda.

FA/34/24 Review of Finances to 30th September 2024

Finance Report to show income, expenditure, reserves to 30th September 2024

Funding at 30th September 2024

Precept (full year)	380,247
Environment Cleansing Grant (HDC)	12,274
Total	392,521

Income to 30th September 2024

Cost Centre	Actual income	Annual Budget	Estimated income to 30 th September*
Admin	15,101	20,000	10,000
Allotments**	1,055	982	982
North Heath Hall	35,976	66,000	33,000
Holbrook Tythe Barn	19,911	44,000	22,000
Multi Court Lettings	10,621	26,000	13,000
Roffey Millennium Hall	35,467	73,000	36,500
Total	118,131	229,982	115,482

Expenditure to 30th September 2024

Cost Centre	Actual Expenditure	Annual Budget	Estimated expenditure to 30 th September*
Admin***	42,757	64,820	39,160
Grants	3,791	10,000	5,000
Burial****	3,730	7,850	3,925
Personnel	168,824	362,150	181,075
Allotments	710	1,695	848
Amenity, Recs and Open Spaces	24,374	62,350	31,175
North Heath Hall	11,880	35,185	17,593
Holbrook Tythe Barn	8,925	24,845	12,423
Roffey Millennium Hall	21,889	44,166	22,083
Total	286,880	613,061	313,282

* Total cost centre budget for 2024/25 divided by 6/12th.

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

*** Includes in Actual Expenditure Annual Insurance Premium of £14,737 paid May 2024 and includes in Estimated Expenditure Full Year Budget for Insurance of £13,500

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

Income

Overall, total income was approx. 2% higher than anticipated. With regard to the halls, whilst North Heath Hall continued to be over for budget for its income, Roffey Millennium Hall had dropped slightly below target over the summer. It was noted that hall income at the halfway point in the year, when compared to the figures last year at the end of September 2023, income had increased overall by 8% - a figure above the average increase in hall charges of 5% which suggested more bookings. However, the budgets for income were increased across the three buildings by 16% and bookings had not increased sufficiently to reach this higher target.

Expenditure

Expenditure continued to be lower than expected at 8.4% - an increase on the gap of 5.9% at the end of last month.

Reserves

As at 30th September 2024 remaining funds, including the 1st half year precept payment received together with General Reserves, stood at £437,414.

In addition, there were Earmarked Reserves of £267,200, a reduction from the balance of £276,960 at the end of Month 5 due to expenditure from the Playground EMR of £533 for bench installation, £110 from the CIL 2021/22 refurb for a bus stop seat and £9,117 for the second instalment for the NHH washrooms refurb.

Summary

As mentioned above, there was £2,649 more income than budgeted for at the end of month 6 together with £26,401 less expenditure than anticipated.

ii. Bank Reconciliations

The cashbooks, bank reconciliations and bank statements for the Lloyds Bank Accounts and CCLA Public Sector Deposit Fund as at 31st August and 30th September 2024 had been emailed to the Committee separately.

The Bank Reconciliations for the Lloyds Bank Accounts and CCLA Public Sector Deposit Fund as at 31st August and 30th September 2024 were **NOTED** and would be signed by the Chairman after the meeting to confirm their agreement with the bank statements.

iii. VAT Analysis to 30th September 2024

Members **NOTED** the summary sheets for the 2nd quarter of 2024/25 as circulated with the Agenda.

FA/35/24 Internal Control Working Party

Members **NOTED** the Notes of the last meeting held on 9th September 2024, together with the clarification regarding the Procurement publication requirements as detailed in the Clerk's report.

Members noted that the focus of the next meeting, scheduled for Monday 18th November 2024, would be item (iv) of the current Action Plan namely, identifying the duties of officers and segregation of duties; procedures for bad debts and bank mandate review, Bank reconciliation and procedures, test that the budget is reviewed against the actual figures.

Members went on to consider the Internal Control Action Plan and following discussion **AGREED** that whilst the broad headings should remain for the 4 sections, Sections 2 and 4 (expenditure and income testing) should be increased to a sample of 12 i.e. one from each month for the previous year, with Members directed to the payment listings on the Parish Council website to identify payments for scrutiny. As this increase in sample size would take longer at the meetings, it was further **AGREED** that the confirming of back-ups (section 2) and the checks on the bank mandate, bank reconciliations and budget monitoring (section 4) should be moved to Section 3, which historically had been a very brief session. Finally, it was **AGREED** that this programme should remain in place until the end of the current Administration, with the next review therefore taking place in October 2027, for use from 2028 onwards.

FA/36/24 Budget Forecast for 2024/25 and Budget Proposals for 2025/26

Members **NOTED** the initial draft Forecast and Budget papers as circulated prior to the meeting which incorporated the recommendations from the Committees (including the proposed increases to hire charges for 2025/26) and the proposals as detailed within the Clerk's report regarding the level of General Reserves, and Earmarking for Repair and Renewals, Mowbray Community Facility equipment and VAT reserves.

With regard to the Personnel Budget, the Clerk reported that notification of the agreement of the 2024/25 pay award had been received, and the final award was as per the Employer's offer which had been accounted for in the Forecast and Budget and no adjustments would therefore be necessary.

It was also **NOTED** That an allowance would need to be included in the Budget for solar power at Holbrook Tythe Barn, should council decide to go ahead, and the sum would be up to £15,000. It was therefore suggested that if this was to proceed then the required amount should be taken from the proposed amount for R&R EMR, noting that should the funds not be required, they should be vired to the R&R EMR. The

Clerk stated that the decision regarding the solar power would be listed early on the Agenda for the January Council meeting so that any decision taken could be accounted for in the 2025/26 Budget discussions. However, it was highlighted that the project would once again impact on the De Minimus threshold and therefore, there was an argument for completing the project before 31st March 2025, as the 2024/25 year would be breaking the limit due to the North Heath Hall washroom refurbishment project.

With no changes or amendments suggested, it was **NOTED** that the Budgets would now be reconsidered at the December Finance & Administration Committee Meeting, by which time it was hoped the Tax Base would be known which would allow an accurate calculation of the Parish precept per house charge.

FA/37/24 Financial Risk Assessment

Members **NOTED** the updated Risk Assessment as circulated with the Clerk's report and **AGREED** the document with the following amendments:-

Page 5 - Amend first para to read "Checks are made monthly to ensure that the Trial Balance and Nominal Ledger agree and that there are no differences between these and the cash book; sales and purchase ledgers; and VAT records.

Page 5 - removal of "Some staff can access their work computers remotely to enable home working"

Cllr. Torn redeclared his Disclosable Pecuniary Interests in the following item and left the meeting.

As Cllr. Torn had left the meeting, Cllr. Smithurst as Vice-Chairman, chaired the next item

FA/38/24 Grant applications

The Committee **NOTED** that a sum of £6,209 remained available in the Grant Budget and copies of the application had been circulated by email.

Following discussion, Members **AGREED** to the following :-

- i. CHAMS - £1,100. Members noted that none of the CHAMS sessions were being held in North Horsham and therefore, the Clerk was asked, when confirming the grant awarded, to highlight the Council's buildings that could be used for sessions.

Cllr. Torn returned to the meeting and resumed his place as the Chair of the meeting

FA/39/24 Date of next meeting

The next meeting was scheduled to take place on 12th December 2024 (Budget - Scheduled)

There being no other business, the Chairman closed the meeting at 8.12pm.

Signed

Date