

**MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE
TO BE HELD ON THURSDAY 23rd APRIL 2026 AT 7.30pm**

CLERK'S REPORT

To be considered in conjunction with the Agenda for this meeting. Numbers relate to the item numbers on the Agenda.

1. Public Forum.

The Public Forum will last for a period of up to 15 minutes during which members of the public may put questions to the Council or draw attention to relevant matters relating to the business on the Agenda. Each speaker is limited to 3 minutes. The business of the meeting will start immediately following the public forum or at 7.45pm whichever is the earlier.

3. Declarations of Interest.

Members are advised to consider the Agenda for the meeting and determine in advance if they may have a **Personal, Disclosable Pecuniary or Other Registrable Interest** in any of the Agenda items. If a Member decides they do have a declarable interest, they are reminded that the interest and the nature of the interest must be declared at the commencement of the consideration of the Agenda item; or when the interest becomes apparent to them. Details of the interest will be minuted.

If the interest is a **Disclosable Pecuniary Interest**, Members are reminded that they must take no part in the discussions of the item at all; or participate in any voting; and must withdraw from the meeting chamber, unless they have received a dispensation.

Where you have an **Other Registrable Interest** (which is not a Disclosable Pecuniary Interest), Members are reminded that they must withdraw from the meeting chamber after making representations or asking questions.

5. Chairman's Announcements

5.1 A letter of thanks has been received from 4 Sight Vision for the £1,400 grant awarded and copy will be **circulated by email**.

5.2 At the end of last year, HDC advised that the Parish Council could qualify for the new Retail, Hospitality and Leisure Multiplier (which replaced Retail, Hospitality and Leisure Relief) with effect from 1st April 2026. The requested information was provided to HDC and as a result, as per the Business Rate bills which have now been received, the Rates have decreased as follows :-

- North Heath Hall - 12% reduction
- Holbrook Tythe Barn - 11% reduction
- Roffey Millennium Hall - 17% reduction

5.3 When the new PC's were installed last year, part of the process included the migration of the HR element of our Shared Data to Microsoft SharePoint. At that time, the bulk of the Shared Data was not moved across as the work was more substantial and time consuming and had not been scheduled into the programme of work. The Council's IT support provider has now confirmed the cost for the migration as £350 plus VAT. The work to provide a greater level of security and resilience will therefore be undertaken in the new Financial Year and will be funded by the IT Costs Budget.

5.4 As Members were notified by email, and following positive feedback to the suggestion, Petty Cash will now be accessed via a payment direct to either the Clerk or Deputy Clerk who can then access the cash equivalent, avoiding approx. £5 pf charges for every £100 of petty cash access.

6. Review of Finances to 31st March 2026

6.1 Finance Report to show income, expenditure and reserves to 31st March 2026

A full year Income and Expenditure report as at 31st March 2026 is attached as **Appendix 1**.

Additionally, a Reserves report (both General and Earmarked) as at 31st March 2026 is attached as **Appendix 1a**.

6.2 Bank Reconciliations

A copy of the bank reconciliations and statements for the Lloyds Bank Accounts and the CCLA Public Sector Deposit Fund as at 31st January, 28th February and 31st March 2026 have been **circulated by email**.

6.3 VAT Analysis to 31st March 2026

A copy of the summary sheet for the 4th quarter of 2025/26 is attached as **Appendix 2**. As Members can see, the Council scraped in under the £7,500 limit with an end of year figure of £7,263.94.

Decisions:

- i) To consider the Financial Report to 31st March 2026 including reserve balances**
- ii) To confirm, with counter signature by the Chairman, and minute to evidence the bank reconciliations (against the cashbooks) for the Lloyds Bank and CCLA Public Sector Deposit Fund Accounts as at 31st January, 28th February and 31st March 2026**
- iii) To note the VAT Analysis to 31st March 2026**

7. End of Year Accounts and Annual Governance and Accountability Return (AGAR) for the Year ended 31st March 2026

In addition to the Income and Expenditure report as noted under Agenda item 6.1, the following will be **circulated by email**:

- i) Section 2 (Accounting Statements) of the AGAR for the year 2025/26**
- ii) Balance Sheet at 31st March 2026**
- iii) Bank - Cash & Investment Reconciliation at 31st March 2026**
- iv) Earmarked Reserves summary as at 31st March 2026**

Decision: To consider the end of year accounts to 31st March 2026 and recommend to Full Council the approval of the figures which form Part 2 of the AGAR for 2025/26

8. Internal Control Working Party

A meeting of the Internal Control Working Party was held on Monday 23rd February 2026 and the Notes of the Meeting are attached as **Appendix 3**. The focus for the meeting was item i) of the agreed Action Plan, namely that Salaries have been properly reviewed. No issues were identified.

Members are asked to note that the focus of the next meeting, would be section (ii) of the reviewed Action Plan namely identifying the duties of Officers and segregation of duties; authorisation of payments; hierarchical review and that a commitment over £5,000 is compliant.

Decision : To receive the Notes of the Working Party meeting held 19th February 2026.

9. Direct Debit and Standing Order Review

The Council's Financial regulations state :-

6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the Council or a duly delegated committee may authorise in advance for the year.

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

British Gas Business	Gas & Electricity supply to North Heath Hall, Holbrook Tythe Barn and Roffey Millennium Hall
Business Stream	Water supply to North Heath Hall, Holbrook Tythe Barn, Roffey Millennium Hall and Allotments
Carnah Events Ltd (Horsham Pages)	Bimonthly editorial in Horsham Pages publication
Hiscox	Insurance
Horsham District Council	National Non-Domestic Rates for North Heath Hall, Holbrook Tythe Barn and Roffey Millennium Hall
Horsham District Council	Refuse Collection, Dog and Litter Bin Emptying
Information Commissioners Office	Annual Registration
EDF Energy	Electricity for street lighting
Pitney Bowes	Franking Machine and postage
Lloyds Bank	Monthly Bank Charges

Decision: To recommend to Council the approval of the Direct Debit and Standing Order Mandates as listed, with the next review due in April 2027

10. Appointment of Internal Auditor

The Parish Council's three-year agreement with Mulberry Local Authority Services comes to an end with the 2025/26 financial year.

The Council therefore needs to consider the re-appointment of an Internal Auditor and as per the Terms of Reference included in the Standing Orders approved in July 2025, the Finance & Administration Committee has the authority to do this. A summary of the services provided by Mulberry LAS, and the costs involved will be **circulated by email** for Members' consideration.

Mulberry LAS have confirmed that whilst the SAPP Practitioners Guide (4.11) states *'There is no requirement to rotate auditors but the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence'*, Mulberry have continued to increase their team of internal auditors and enables councils that want to remain with them to benefit from a fresh perspective from a different team member when appropriate.

Consideration of the term of engagement required consideration. Mulberry LAS offer a 1 or 3 year with the three-year term including a guarantee that the hourly rate would remain fixed for the full duration of the agreement.

From the Clerk's perspective, Mulberry & Co have always been efficient and cost effective in the services that they have provided and furthermore, clients of Mulberry gain access to discounted rates on training programme for Officers and Councillors. The Clerk's recommendation would therefore be to continue with a three-year agreement with Mulberry LAS, noting that the attending auditor can be rotated to provide a fresh perspective.

Decision: To consider the reappointment of Mulberry Local Authority Services for the provision of the Internal Audit function

11. Grant Applications

The applications and supporting documentation **have been circulated to Members by email** prior to the meeting. There is a current Grant budget available for the 2026/27 financial year of £12,000

St Catherine's Hospice - £300 requested

This is the 6th application from St Catherine's Hospice. The funding would contribute to their core costs to help people facing the end of their life to spend their final days as pain free, as dignified and as comfortable as possible.

Previous Awards

July 2010	£1,000	Ongoing work
August 2013	£1,000	Ongoing work
July 2014	£0	Refused
February 2024	£250	Ongoing work
June 2025	£300	Ongoing work

Decision : To consider a Grant application from St Catherine's Hospice

Holbrook Primary School - Unspecified amount requested

This is the 1st application from Holbrook Primary School. However, the School received £1,000 of CIL Funding in May 2025 for equipment in their Thinking Garden. The funding now being requested is to create a safer, more inclusive and better-designed outdoor learning environment enabling the continued provision of accessibility, care and high-quality education the 120 children across Reception and Year 1 deserve.

Decision : To consider a Grant application from Holbrook Primary School

12. Date of Next Meeting

The next scheduled meeting is to be held on 11th June 2026.

14/04/2026

North Horsham Parish Council

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Detailed Income & Expenditure by Budget Heading 31/03/2026

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	5,025	175	0	(175)			0.0%	
1011 S106 Funding Smart TVs (RMH)	2,805	0	0	0			0.0%	
1175 CIL Payment	0	90	0	(90)			0.0%	90
1176 Precept	380,247	401,537	401,537	0			100.0%	
1196 Interest Received	28,824	23,497	20,000	(3,497)			117.5%	
Administration :- Income	416,901	425,299	421,537	(3,762)			100.9%	90
4007 Councillors Training	90	45	1,000	955		955	4.5%	
4008 Councillors Expenses	6,339	6,211	7,000	789		789	88.7%	
4021 Telephone/Fax/Internet	2,827	2,821	3,400	579		579	83.0%	
4022 Postage	691	717	840	123		123	85.4%	
4023 Stationery and Printing	733	604	1,600	996		996	37.7%	
4024 Subscriptions	3,210	3,456	3,400	(56)		(56)	101.6%	
4025 Insurance	15,296	13,268	15,500	2,232		2,232	85.6%	
4028 IT Costs	3,547	3,902	3,600	(302)		(302)	108.4%	
4029 Website Maintenance	264	164	200	36		36	82.0%	
4032 Publicity/Marketing	0	0	500	500		500	0.0%	
4033 Newsletter	892	882	920	38		38	95.9%	
4038 Office Equipment Maint.	517	517	950	433		433	54.4%	
4051 Bank Charges	78	217	350	133		133	62.1%	
4053 PWLB Loan Charges	10,231	4,930	5,000	70		70	98.6%	
4057 External Audit Fees	1,430	1,365	1,500	135		135	91.0%	
4058 Professional Services	2,278	2,985	2,500	(485)		(485)	119.4%	
4059 Internal Audit Fees	399	430	450	20		20	95.5%	
4100 Chairman's Allowance	0	0	400	400		400	0.0%	
4120 Roffey Hall Equipment	460	352	700	348		348	50.3%	
4122 Office Equipment	4,323	858	2,000	1,142		1,142	42.9%	
4123 VE Day 80	0	1,204	2,000	796		796	60.2%	
4246 Solar Power HTB	16,688	0	0	0		0	0.0%	
4247 Youth Provision	5,000	5,000	6,000	1,000		1,000	83.3%	
4256 S106 Smart TVs (RMH)	2,805	0	0	0		0	0.0%	
Administration :- Indirect Expenditure	78,099	49,926	59,810	9,884	0	9,884	83.5%	0
Net Income over Expenditure	338,803	375,373	361,727	(13,646)				
6001 less Transfer to EMR	0	90	0	(90)				
Movement to/(from) Gen Reserve	338,803	375,283	361,727	(13,556)				
103 Grants								
4155 Other Grants and Donations	7,711	8,344	10,000	1,656		1,656	83.4%	
Grants :- Indirect Expenditure	7,711	8,344	10,000	1,656	0	1,656	83.4%	0
Net Expenditure	(7,711)	(8,344)	(10,000)	(1,656)				

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Detailed Income & Expenditure by Budget Heading 31/03/2026

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	7,900	439		439	94.4%	
Burial :- Indirect Expenditure	7,461	7,461	7,900	439	0	439	94.4%	0
Net Expenditure	(7,461)	(7,461)	(7,900)	(439)				
<u>106 Personnel</u>								
1178 Training Income	0	205	0	(205)			0.0%	
Personnel :- Income	0	205	0	(205)				0
4001 Salaries/NI/Pensions	346,734	360,761	382,000	21,239		21,239	94.4%	
4003 Payroll Admin Charge	1,363	735	1,400	665		665	52.5%	
4009 Staff Expenses/Mileage	3,368	3,231	4,500	1,269		1,269	71.8%	
4010 Staff Training	650	1,834	1,600	(234)		(234)	114.6%	
4030 Recruitment Advertising	88	451	250	(201)		(201)	180.2%	
4067 Protective Clothing	64	199	400	201		201	49.7%	
Personnel :- Indirect Expenditure	352,267	367,211	390,150	22,939	0	22,939	94.1%	0
Net Income over Expenditure	(352,267)	(367,006)	(390,150)	(23,144)				
<u>301 Allotments</u>								
1050 Allotment Rents	1,108	1,111	1,000	(111)			111.1%	
Allotments :- Income	1,108	1,111	1,000	(111)			111.1%	0
4012 Water Rates	147	291	410	119		119	70.9%	
4102 Allotment Rent	300	275	300	25		25	91.7%	
4200 Grass cutting	406	774	810	36		36	95.6%	
4259 Allotment Maintenance	17	20	420	400		400	4.8%	
Allotments :- Indirect Expenditure	870	1,360	1,940	580	0	580	70.1%	0
Net Income over Expenditure	238	(248)	(940)	(692)				
<u>302 Amenity, Recs & Open Sp</u>								
1100 Grants Received	12,274	13,679	12,274	(1,405)			111.4%	
Amenity, Recs & Open Sp :- Income	12,274	13,679	12,274	(1,405)			111.4%	0
4019 Window Cleaning	860	1,030	1,200	170		170	85.9%	
4200 Grass cutting	14,658	17,851	22,400	4,549		4,549	79.7%	
4250 Bus Shelter Repairs	1,945	1,932	2,100	168		168	92.0%	
4251 Play Area & M Crts Maint	3,181	8,762	9,100	338		338	96.3%	
4252 Open Spaces	9,827	5,727	11,600	5,873		5,873	49.4%	
4253 Litter Warden/Clearance	610	489	1,100	611		611	44.4%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

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
4254 Community Services - Dog Bins	2,299	2,365	2,700	335		335	87.6%	
4255 Street Lighting - Maint/Supply	2,252	5,269	6,900	1,631		1,631	76.4%	
4258 Multicourts Maintenance	3,188	4,675	5,100	425		425	91.7%	
4260 Workshop	132	160	500	340		340	32.0%	
4302 Notice Board Maintenance	258	264	900	636		636	29.4%	
4303 Festive Lighting	4,200	4,480	4,500	20		20	99.6%	
Amenity, Recs & Open Sp :- Indirect Expenditure	43,410	53,005	68,100	15,095	0	15,095	77.8%	0
Net Income over Expenditure	(31,136)	(39,325)	(55,826)	(16,501)				
6001 less Transfer to EMR	660	0	0	0				
Movement to/(from) Gen Reserve	(31,796)	(39,325)	(55,826)	(16,501)				
<u>401 North Heath Hall</u>								
1000 Hall Lettings	76,339	80,532	73,000	(7,532)			110.3%	
North Heath Hall :- Income	76,339	80,532	73,000	(7,532)			110.3%	0
4011 NNDR	6,508	5,863	8,200	2,337		2,337	71.5%	
4012 Water Rates	911	1,306	1,100	(206)		(206)	118.7%	
4014 Electricity	3,790	3,544	3,100	(444)		(444)	114.3%	
4015 Gas	4,586	5,523	6,300	777		777	87.7%	
4016 Caretaking Materials	948	1,643	1,700	57		57	96.7%	
4017 Refuse Bin Clearance	906	987	1,000	13		13	98.7%	
4018 Sanitary Waste	272	294	290	(4)		(4)	101.2%	
4019 Window Cleaning	648	701	820	119		119	85.5%	
4034 Maintenance - Electrical	1,809	525	1,800	1,275		1,275	29.2%	
4035 Maintenance - Elect Eqp Insp	2,036	977	1,100	123		123	88.8%	
4036 Maintenance - General	2,593	2,139	2,700	561		561	79.2%	
4037 Maintenance - Fire Alarm Syst	530	420	690	270		270	60.9%	
4039 Maint - Intruder Alarm	950	950	1,200	250		250	79.2%	
4041 Maintenance - Fire Extg Insp	143	98	190	92		92	51.6%	
4042 Maintenance - Gas Boiler etc	845	494	1,000	506		506	49.4%	
4044 Maintenance - Partition Wall	782	790	1,100	310		310	71.8%	
4061 Legionella Testing	325	520	480	(40)		(40)	108.3%	
4063 Maintenance - Plumbing	717	0	760	760		760	0.0%	
4065 Fire Prevention Sundries	674	0	120	120		120	0.0%	
4066 Keyholder Services	180	180	330	150		150	54.5%	
4500 Internal Redecorations	2,000	2,025	2,000	(25)		(25)	101.3%	
North Heath Hall :- Indirect Expenditure	32,154	28,979	35,980	7,001	0	7,001	80.5%	0
Net Income over Expenditure	44,185	51,553	37,020	(14,533)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

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
402 Holbrook Recreation Centre								
1000 Hall Lettings	42,774	41,851	46,000	4,149			91.0%	
1010 Multi Court Lettings	28,089	27,504	28,000	496			98.2%	
Holbrook Recreation Centre :- Income	70,863	69,355	74,000	4,645			93.7%	0
4011 NNDR	3,493	3,493	4,700	1,207		1,207	74.3%	
4012 Water Rates	1,034	1,716	1,600	(116)		(116)	107.3%	
4014 Electricity	3,681	3,741	4,200	459		459	89.1%	
4015 Gas	2,406	1,459	1,800	341		341	81.1%	
4016 Caretaking Materials	1,096	1,293	1,700	407		407	76.0%	
4017 Refuse Bin Clearance	859	987	980	(7)		(7)	100.7%	
4018 Sanitary Waste	354	378	370	(8)		(8)	102.2%	
4019 Window Cleaning	284	370	530	160		160	69.9%	
4034 Maintenance - Electrical	0	297	1,300	1,003		1,003	22.8%	
4035 Maintenance - Elect Eqp Insp	616	617	690	73		73	89.4%	
4036 Maintenance - General	1,229	1,526	2,200	674		674	69.3%	
4037 Maintenance - Fire Alarm Syt	420	524	700	176		176	74.9%	
4039 Maint - Intruder Alarm	950	991	1,100	109		109	90.1%	
4041 Maintenance - Fire Extg Insp	18	65	190	125		125	34.2%	
4042 Maintenance - Gas Boiler etc	212	683	580	(103)		(103)	117.7%	
4061 Legionella Testing	295	490	450	(40)		(40)	108.8%	
4063 Maintenance - Plumbing	395	71	850	779		779	8.4%	
4065 Fire Prevention Sundries	688	0	110	110		110	0.0%	
4066 Keyholder Services	305	230	330	100		100	69.7%	
4500 Internal Redecorations	320	1,690	1,500	(190)		(190)	112.7%	
Holbrook Recreation Centre :- Indirect Expenditure	18,655	20,621	25,880	5,259	0	5,259	79.7%	0
Net Income over Expenditure	52,208	48,734	48,120	(614)				
403 Roffey Millennium Hall								
1000 Hall Lettings	73,451	72,931	78,000	5,069			93.5%	
1004 Equipment Sale/Sundry Income	1,774	1,238	0	(1,238)			0.0%	
1006 Refreshment Sale Income	2,470	2,652	0	(2,652)			0.0%	
Roffey Millennium Hall :- Income	77,695	76,820	78,000	1,180			98.5%	0
4011 NNDR	7,090	7,735	8,500	766		766	91.0%	
4012 Water Rates	2,148	3,674	1,800	(1,874)		(1,874)	204.1%	
4014 Electricity	9,840	10,112	7,300	(2,812)		(2,812)	138.5%	
4015 Gas	7,095	5,041	8,100	3,059		3,059	62.2%	
4016 Caretaking Materials	1,177	3,305	3,900	595		595	84.7%	
4017 Refuse Bin Clearance	1,982	2,304	2,200	(104)		(104)	104.7%	
4018 Sanitary Waste	272	294	290	(4)		(4)	101.2%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

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
4019 Window Cleaning	790	1,113	1,200	87		87	92.7%	
4020 Refreshment Sale Cost/Sundries	637	598	510	(88)		(88)	117.3%	
4034 Maintenance - Electrical	2,545	403	2,700	2,297		2,297	14.9%	
4035 Maintenance - Elect Eqp Insp	1,027	617	640	23		23	96.4%	
4036 Maintenance - General	4,278	3,710	3,900	190		190	95.1%	
4037 Maintenance - Fire Alarm Syst	607	420	650	230		230	64.6%	
4039 Maint - Intruder Alarm	950	972	1,200	229		229	81.0%	
4040 Maintenance - Elevator	698	1,357	880	(477)		(477)	154.2%	
4041 Maintenance - Fire Extg Insp	91	94	270	176		176	34.8%	
4042 Maintenance - Gas Boiler etc	978	283	1,200	917		917	23.5%	
4044 Maintenance - Partition Wall	375	375	700	325		325	53.6%	
4061 Legionella Testing	335	530	550	20		20	96.3%	
4062 Air Conditionaig Maintenance	270	270	360	90		90	75.0%	
4063 Maintenance - Plumbing	1,286	693	1,600	907		907	43.3%	
4064 Lightning Conductor Works	195	195	360	165		165	54.2%	
4065 Fire Prevention Sundries	726	0	130	130		130	0.0%	
4066 Keyholder Services	270	180	330	150		150	54.5%	
4500 Internal Redecorations	1,980	2,003	2,000	(3)		(3)	100.1%	
Roffey Millennium Hall :- Indirect Expenditure	47,642	46,275	51,270	4,995	0	4,995	90.3%	0
Net Income over Expenditure	30,053	30,545	26,730	(3,815)				
901 Earmarked Reserves								
4900 Repairs & Renewals Reserve	113,109	67,872	0	(67,872)		(67,872)	0.0%	67,872
4901 VAT Contingency	0	14,643	0	(14,643)		(14,643)	0.0%	14,625
Earmarked Reserves :- Indirect Expenditure	113,109	82,515	0	(82,515)	0	(82,515)		82,497
Net Expenditure	(113,109)	(82,515)	0	82,515				
6000 plus Transfer from EMR	113,109	82,515	0	(82,515)				
Movement to/(from) Gen Reserve	0	0	0	0				
Grand Totals:- Income	655,180	667,001	659,811	(7,190)			101.1%	
Expenditure	701,378	665,696	651,030	(14,666)	0	(14,666)	102.3%	
Net Income over Expenditure	(46,197)	1,305	8,781	7,476				
plus Transfer from EMR	113,109	82,515	0	(82,515)				
less Transfer to EMR	660	90	0	(90)				
Movement to/(from) Gen Reserve	66,252	83,730	8,781	(74,949)				

NORTH HORSHAM PARISH COUNCIL
 RESERVE BALANCES - 31st March 2026

		FROM Reserve				TO Reserve						EXPENDITURE		INCOME			
		BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	TRANSFER	INCOME	BALANCE
		31.03.2023	01.04.2023	ACTUAL	ACTUAL	31.03.2024	01.04.2024	ACTUAL	ACTUAL	31.03.2025	01.04.2025	ACTUAL	ACTUAL	31.03.2026	01.04.2026	ACTUAL	31.03.2026
310/0	GENERAL RESERVES	272610	-54821	546381	629194	300602	-87620	588269	655180	279893	-39090	583180	667001	324624			
	EARMARKED RESERVES	0				0				0				0			
320/0	REVENUE - VAT CONTINGENCY	7955				7955				7955	10000	14643		3312			
321/0	REPAIRS & RENEWALS (R&R)	68589		10814		57775	35000	19500		73275	5000	30242		48033			
322/0	ELECTION	19950				19950				19950		11776		8174			
323/0	TREE MANAGEMENT WORK	965	4000	860		4105	4660			8765	4000	3535		9230			
324/0	TREE MANAGEMENT WORK	0	3540			3540		3540		0				0			
327/0	ROFFEY YOUTH CLUB	5621		5000		621				621				621			
328/0	PLANNING	8035				8035				8035				8035			
329/0	EMR - GRANT FOR LED LIGHTS	0		2076	2076	0				0				0			
330/0	EMR - MARCH 2023	2546	-21	2525		0				0				0			
331/0	RMH BOILER	30000	5000			35000	5000			40000				40000			
332/0	PLAYGROUND UPGRADE	50000	25000			75000	25000	62942		37058	5000	21026		21032			
333/0	NHH WASHROOM REFURBISHMENT	0	15000	2462		12538	8000	20538		0				0			
334/0	EMR - PERIODIC ELECTRIC TESTING- 2023/24	0	2150			2150		2150		0				0			
335/0	CAPITAL RECEIPT	25000				25000				25000				25000			
337/0	NORTH HORSHAM COMMUNITY LAND TRUST	3	-3			0				0				0			
336/0	MOWBRAY COMMUNITY FACILITY	0				0				0	5000			5000			
338/0	COMMUNITY INFRASTRUCTURE LEVY 2020/2021	0				0				0				0			
339/0	COMMUNITY INFRASTRUCTURE LEVY 2021/2022	1835		795		1040		555		485		485		0			
340/0	COMMUNITY INFRASTRUCTURE LEVY 2022/2023	11805				11805				11805		809		10996			
341/0	EMR - LIGHT FITTINGS - NHH - 2023/24	0	155			155		155		0				0			
342/0	EMR - NHH HEATING	0				0	5000	3768		1232	5000			6232			
343/0	EMR - RMH LIFT	0				0	5000			5000	5000			10000			
344/0	EMR - CIL 2025/26	0				0	0			0	0		90	90			
		504913	0	570913	631270	565270	40	701417	655180	519073	-90	665696	667091	520378			

**NORTH HORSHAM PARISH COUNCIL
NOTES FROM THE INTERNAL CONTROLS WORKING PARTY
MONDAY 23rd FEBRUARY 2026 AT 11am**

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

Cllrs. Torn & Wilton were in attendance.

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

1. Election of Chairman

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

2. Apologies.

Apologies were received from Cllrs. Davidson-Fernandez and Smithurst.

3. Notes.

The Notes from the meeting held on 24th November 2025, presented to the Finance and Administration Committee at the meeting held 4th December 2025, were **NOTED**.

4. Tests agreed in the Action Plan reviewed and agreed by the Finance and Administration Committee on 24th October 2024 (Min. FA/35/24 refers) designed to review safe and efficient safeguarding of public money; prevent and detect inaccuracy and fraud

- i. That Salaries have been properly reviewed
- ii. Identifying the duties of Officers and segregation of duties; authorisation of payments; hierarchical review and that a commitment over £5,000 is compliant
- iii. To review that risk levels are properly managed and compliance with the publication rules for the Local Government Transparency Code 2015; procedures for bad debts and bank mandate review, Bank reconciliation and procedures, test that the budget is reviewed against the actual figures
- iv. Identifying the duties of officers and segregation of duties; raising of sales invoices

As had been agreed at the previous meeting, the focus for the review was to be item i) - That Salaries have been properly reviewed.

The following comments were **NOTED**:

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

As per the summary available at the meeting, all staff are linked to the NJC Greenbook salary scales as published by NALC including one member of staff who has automatic incremental Spinal Column Points as per their contract with the next increase applicable on 1st April 2026.

The agreement on the salary award effective 1st April 2025 had been reported to the Personnel Committee Meeting held 2nd October 2025 (Min. PER/12/25 refers) with these Minutes received by Council at the meeting held 6th November 2025 (Min. FC/76.4/25 refers).

To make sure no records are missing in the Financial records

The payroll summary, including accuracy checks carried out by staff, together with the corresponding nominal ledger entry for the 4001 106 Cost Centre for April, August and November 2025, were reviewed and confirmed as correlating.

The gross pay for one member of staff in April 2025 was cross referenced with the agreed salary and WSCC report and was confirmed to be correct.

To review petty cash testing and procedures

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

Members confirmed the agreement to the Nominal Ledger for Cost Centre 2 - Petty Cash, with the corresponding summaries.

5. The next Meeting was scheduled to be held on 8th June 2026.

Following the order of the Action Plan agreed by the Finance and Administration Committee on 24th October 2024, the focus for the next Meeting would be part ii) of the Tests namely, Identifying the duties of Officers and segregation of duties; authorisation of payments; hierarchical review and that a commitment over £5,000 is compliant. Furthermore, as agreed at the Finance Meeting held 14th August 2025 the testing pool for part ii) of the Action Plan should include and identify one payment from an Earmarked Reserve (Min. FA/20/25 refers).

There being no further business the meeting was closed at 11.17am.