

**MEETING OF THE FINANCE & ADMINISTRATION COMMITTEE  
TO BE HELD ON THURSDAY 11<sup>th</sup> JUNE 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.

**3. 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.

**5. 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. Chairman's Announcements.**

**7.1** An email has been received from St Catherine's Hospice, thanking the Committee for the grant of £300. A copy will be **circulated by email** with the Agenda and should Members wish to take up the offer of a visit and tour, please advise the Clerk who will make the arrangements

**7.2** An email has been received from Home Start CHAMS thanking the Committee for the grant of £1,100. A copy will be **circulated by email** with the Agenda

**8. Review of Finances to 30<sup>th</sup> April 2026**

**8.1 Finance Report to show income, expenditure and reserves to 30<sup>th</sup> April 2026**

**Funding at 30<sup>th</sup> April 2026**

Precept (half year)	208,395
CIL Funding	8,347
<b>Total</b>	<b>216,742</b>

**Income to 30<sup>th</sup> April 2026**

Cost Centre	Actual income	Annual Budget	Estimated income to 30 <sup>th</sup> April*
Admin	1,563	20,000	1,667
Allotments**	1,134	1,150	1,150
North Heath Hall	6,190	88,000	7,333
Holbrook Tythe Barn	2,852	44,000	3,667
Multi Court Lettings	1,726	26,000	2,167
Roffey Millennium Hall	6,392	78,000	6,500
<b>Total</b>	<b>19,857</b>	<b>257,150</b>	<b>22,484</b>

## Expenditure to 30<sup>th</sup> April 2026

Cost Centre	Actual Expenditure	Annual Budget	Estimated expenditure to 30 <sup>th</sup> April*
Admin	5,464	63,890	5,324
Grants	850	12,000	1,000
Burial***	0	7,900	658
Personnel	31,095	389,200	32,433
Allotments	300	2,005	167
Amenity, Recs and Open Spaces	1,926	71,913	5,993
North Heath Hall	2,174	43,210	3,601
Holbrook Tythe Barn	3,616	32,286	2,691
Roffey Millennium Hall	4,822	57,968	4,831
<b>Total</b>	<b>50,247</b>	<b>680,372</b>	<b>56,698</b>

\*Total cost centre budget for 2026/27 divided by 1/12th.

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

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

Supporting Finance documents including the Income and Expenditure and Reserves reports as at 30<sup>th</sup> April 2026 are attached in **Appendix 1 and 1a respectively**.

### Income

The income is currently 12% lower than is budgeted at the end of Month 1 of the 2026/27 year, which is slightly worse than the position at this point last year when it was 7% below budget.

### Expenditure

Expenditure is more than 11% lower than would be expected at the end of month 1 which is partly explained by the Burial charges only being invoiced in months 2,5 8 and 11. However, this is a greater difference than in April 2025 when the gap was only 7%.

### Reserves

As previously agreed, from the General Reserves of £324,624 at 31<sup>st</sup> March 2026, £6,000 has been Earmarked for Elections, £5,000 for NHH Heating, £5,000 for the RMH lift and £29,000 to replenish the Repairs and Renewals EMR, £5,000 for VAT Contingency and £10,000 for the Mowbray Community Facility. Therefore, as at 30<sup>th</sup> April 2026 remaining funds, including the 1<sup>st</sup> half year precept payment received and General Reserves, stood at £442,628.

In addition, there are Earmarked Reserves of £263,711.

### Summary

As mentioned above, there is £2,626 less income than budgeted for at the end of month 1 but this is more than offset by expenditure being £6,451 less than anticipated.

## 8.2 Bank Reconciliations

A copy of the bank reconciliations and statements for the Lloyds Bank Accounts and the CCLA Public Sector Deposit Fund as at 30<sup>th</sup> April 2026 have been **circulated by emailed**.

## 8.3 Direct expenditure for running the halls and multi courts for 2025/26

The usual breakdown comparing the cost of running the halls with the income is shown below.

	EXPENDITURE			TOTAL INCOME to 31.03.26
	Maintenance, running costs etc up to 31.03.26	Direct Staff costs up to 31.03.26 (caretakers)	TOTAL DIRECT EXP	
<b>NHH</b>	28,979	40,760	<b>69,739</b>	<b>80,532</b>
<b>HTB+MC</b>	25,296	24,129	<b>49,425</b>	<b>69,355</b>
<b>RMH</b>	46,275	43,222	<b>89,497</b>	<b>76,820</b>
<b>TOTAL</b>	<b>100,550</b>	<b>108,111</b>	<b>208,661</b>	<b>226,707</b>

However, as last year, Members are provided with an additional breakdown including assumptions for the administration time associated with the use of the halls. Whilst reviewing the files a spreadsheet was identified where work was done some years ago to try and make assumptions on this, and using this allocation an updated schedule has been produced as follows :

	EXPENDITURE			TOTAL INCOME to 31.03.26
	Maintenance, running costs etc up to 31.03.26	Staff costs up to 31.03.26 (caretakers & Admin)	TOTAL EXP	
<b>NHH</b>	28,979	56,085	85,064	80,532
<b>HTB+MC</b>	25,296	39,454	64,750	69,355
<b>RMH</b>	46,275	58,548	104,823	76,820
<b>TOTAL</b>	<b>100,550</b>	<b>154,087</b>	<b>254,637</b>	<b>226,707</b>

**Decisions:**

- i) To consider the Financial Report to 30<sup>th</sup> April 2026 including reserve balances
- ii) To confirm, with counter signature by the Chairman the bank reconciliations and bank statements for the Lloyds Bank Accounts and CCLA Public Sector Deposit Fund as at 30<sup>th</sup> April 2026
- iii) To note the total direct expenditure for running the halls and multi courts for 2025/26

**9. Litter Warden direct costs 2025/26**

Horsham District Council provides an annual Environmental Cleaning Grant to cover the cost of litter picking in North Horsham. The grant is paid in two instalments and for 2025/26 was £12,752.

**2025/26 LITTER WARDEN DIRECT COSTS ONGOING**

Litter Wardens - salary cost inc. NI and pension	£12,191
Black sacks (approx.)	£150
PPE (approx.)	£100
<b>TOTAL</b>	<b>£12,441</b>

**Decision: To note that the expenditure on Litter Wardens for 2025/26 was £12,441 and that this is offset by an Environmental Grant from Horsham District Council**

**10. Financial Regulations**

Members are asked to receive, and if acceptable recommend to Council, the Financial Regulations (attached as **Appendix 2**). These are based on the 2025 NALC Model and no recommended amendments have been notified.

**Decision: To review the Financial Regulations and recommend adoption to Council**

**11. Property Reinstatement Cost Assessment (RCA)**

As agreed at the previous meeting (Min. FA/57/26), Cardinal Risk Management undertook the Reinstatement Cost Assessments (RCAs) in April, and copies of the resulting reports will be **circulated by email**.

The figures for the cost of reinstatement (as highlighted in the reports) are approx. 9% higher than those stated in the 2022 Assessments.

However, the current valuations covered by the Insurance policy with effect from the renewal on 1<sup>st</sup> June, are 18% higher than the new RCAs.

AJ Gallagher have been contacted for details of the reduction in premium should the sums assured be reduced in line with updated RCAs and it is hoped that the information will arrive in time for reporting at the meeting.

**Decision : To note the Reinstatement Costs Assessments for each building and agree any adjustment to the sums insured**

## **12. Policies**

The policies due for review are attached as **Appendix 3 & 3a**. Any suggested amendments are shown in red.

**12.1 Decision: To review and make a recommendation to Full Council to adopt the reviewed Treasury Management Policy**

**12.2 Decision: To review and make a recommendation to Full Council to adopt the reviewed Corporate Branding Policy**

08/05/2026

## North Horsham Parish Council

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## Detailed Income &amp; Expenditure by Budget Heading 30/04/2026

Month No: 1

## 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>101 Administration</u>								
1008 Miscellaneous Income	175	25	0	(25)			0.0%	
1175 CIL Payment	90	8,347	0	(8,347)			0.0%	8,347
1176 Precept	401,537	208,395	416,789	208,395			50.0%	
1196 Interest Received	23,497	1,538	20,000	18,462			7.7%	
Administration :- Income	<b>425,299</b>	<b>218,304</b>	<b>436,789</b>	<b>218,485</b>			<b>50.0%</b>	<b>8,347</b>
4007 Councillors Training	45	20	1,000	980		980	2.0%	
4008 Councillors Expenses	6,211	1,542	13,200	11,658		11,658	11.7%	
4021 Telephone/Fax/Internet	2,821	243	3,400	3,157		3,157	7.1%	
4022 Postage	717	7	840	833		833	0.8%	
4023 Stationery and Printing	604	0	1,600	1,600		1,600	0.0%	
4024 Subscriptions	3,456	0	3,800	3,800		3,800	0.0%	
4025 Insurance	13,268	1,411	16,500	15,089		15,089	8.6%	
4028 IT Costs	3,902	1,482	4,000	2,518		2,518	37.0%	
4029 Website Maintenance	164	180	200	20		20	90.0%	
4032 Publicity/Marketing	0	0	500	500		500	0.0%	
4033 Newsletter	882	74	950	877		877	7.7%	
4038 Office Equipment Maint.	517	0	950	950		950	0.0%	
4051 Bank Charges	217	9	350	342		342	2.4%	
4053 PWLB Loan Charges	4,930	0	0	0		0	0.0%	
4057 External Audit Fees	1,365	(1,365)	1,500	2,865		2,865	(91.0%)	
4058 Professional Services	2,985	1,714	4,250	2,536		2,536	40.3%	
4059 Internal Audit Fees	430	(154)	450	604		604	(34.2%)	
4100 Chairman's Allowance	0	0	400	400		400	0.0%	
4120 Roffey Hall Equipment	352	302	2,000	1,698		1,698	15.1%	
4122 Office Equipment	858	0	2,000	2,000		2,000	0.0%	
4123 VE Day 80	1,204	0	0	0		0	0.0%	
4247 Youth Provision	5,000	0	6,000	6,000		6,000	0.0%	
Administration :- Indirect Expenditure	<b>49,926</b>	<b>5,464</b>	<b>63,890</b>	<b>58,426</b>	<b>0</b>	<b>58,426</b>	<b>8.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>375,373</b>	<b>212,840</b>	<b>372,899</b>	<b>160,059</b>				
6001 less Transfer to EMR	90	8,347	0	(8,347)				
<b>Movement to/(from) Gen Reserve</b>	<b>375,283</b>	<b>204,493</b>	<b>372,899</b>	<b>168,406</b>				
<u>103 Grants</u>								
4155 Other Grants and Donations	8,344	850	12,000	11,150		11,150	7.1%	
Grants :- Indirect Expenditure	<b>8,344</b>	<b>850</b>	<b>12,000</b>	<b>11,150</b>	<b>0</b>	<b>11,150</b>	<b>7.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(8,344)</b>	<b>(850)</b>	<b>(12,000)</b>	<b>(11,150)</b>				

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## Detailed Income &amp; Expenditure by Budget Heading 30/04/2026

Month No: 1

## 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	0	7,900	7,900		7,900	0.0%	
Burial :- Indirect Expenditure	<b>7,461</b>	<b>0</b>	<b>7,900</b>	<b>7,900</b>	<b>0</b>	<b>7,900</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(7,461)</b>	<b>0</b>	<b>(7,900)</b>	<b>(7,900)</b>				
<u>106 Personnel</u>								
1178 Training Income	205	0	0	0			0.0%	
Personnel :- Income	<b>205</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>
4001 Salaries/NI/Pensions	360,761	30,140	381,000	350,860		350,860	7.9%	
4003 Payroll Admin Charge	735	743	1,450	707		707	51.3%	
4009 Staff Expenses/Mileage	3,231	159	4,500	4,341		4,341	3.5%	
4010 Staff Training	1,834	0	1,600	1,600		1,600	0.0%	
4030 Recruitment Advertising	451	0	250	250		250	0.0%	
4067 Protective Clothing	199	53	400	347		347	13.2%	
Personnel :- Indirect Expenditure	<b>367,211</b>	<b>31,095</b>	<b>389,200</b>	<b>358,105</b>	<b>0</b>	<b>358,105</b>	<b>8.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(367,006)</b>	<b>(31,095)</b>	<b>(389,200)</b>	<b>(358,105)</b>				
<u>301 Allotments</u>								
1050 Allotment Rents	1,111	1,134	1,150	16			98.6%	
Allotments :- Income	<b>1,111</b>	<b>1,134</b>	<b>1,150</b>	<b>16</b>			<b>98.6%</b>	<b>0</b>
4012 Water Rates	291	0	430	430		430	0.0%	
4102 Allotment Rent	275	300	300	0		0	100.0%	
4200 Grass cutting	774	0	855	855		855	0.0%	
4259 Allotment Maintenance	20	0	420	420		420	0.0%	
Allotments :- Indirect Expenditure	<b>1,360</b>	<b>300</b>	<b>2,005</b>	<b>1,705</b>	<b>0</b>	<b>1,705</b>	<b>15.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(248)</b>	<b>834</b>	<b>(855)</b>	<b>(1,689)</b>				
<u>302 Amenity, Recs &amp; Open Sp</u>								
1100 Grants Received	13,679	0	12,752	12,752			0.0%	
Amenity, Recs & Open Sp :- Income	<b>13,679</b>	<b>0</b>	<b>12,752</b>	<b>12,752</b>			<b>0.0%</b>	<b>0</b>
4019 Window Cleaning	1,030	0	1,320	1,320		1,320	0.0%	
4200 Grass cutting	17,851	0	23,635	23,635		23,635	0.0%	
4250 Bus Shelter Repairs	1,932	0	2,205	2,205		2,205	0.0%	
4251 Play Area & M Crts Maint	8,762	408	9,555	9,147		9,147	4.3%	
4252 Open Spaces	5,727	0	12,180	12,180	1,550	10,630	12.7%	
4253 Litter Warden/Clearance	489	35	1,155	1,120		1,120	3.0%	

## Detailed Income &amp; Expenditure by Budget Heading 30/04/2026

Month No: 1

## 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	2,365	197	2,835	2,638		2,638	7.0%	
4255 Street Lighting - Maint/Supply	5,269	591	6,458	5,867		5,867	9.2%	
4258 Multicourts Maintenance	4,675	695	4,170	3,475		3,475	16.7%	
4260 Workshop	160	0	500	500		500	0.0%	
4302 Notice Board Maintenance	264	0	900	900		900	0.0%	
4303 Festive Lighting	4,480	0	7,000	7,000		7,000	0.0%	
Amenity, Recs & Open Sp :- Indirect Expenditure	<b>53,005</b>	<b>1,926</b>	<b>71,913</b>	<b>69,987</b>	<b>1,550</b>	<b>68,437</b>	<b>4.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(39,325)</b>	<b>(1,926)</b>	<b>(59,161)</b>	<b>(57,235)</b>				
<b>401 North Heath Hall</b>								
1000 Hall Lettings	80,532	6,190	88,000	81,810			7.0%	
North Heath Hall :- Income	<b>80,532</b>	<b>6,190</b>	<b>88,000</b>	<b>81,810</b>			<b>7.0%</b>	<b>0</b>
4011 NNDR	5,863	431	8,610	8,179		8,179	5.0%	
4012 Water Rates	1,306	0	1,300	1,300		1,300	0.0%	
4014 Electricity	3,544	273	3,600	3,327		3,327	7.6%	
4015 Gas	5,523	590	10,500	9,910		9,910	5.6%	
4016 Caretaking Materials	1,643	127	2,095	1,968		1,968	6.1%	
4017 Refuse Bin Clearance	987	71	1,050	979		979	6.8%	
4018 Sanitary Waste	294	26	305	280		280	8.4%	
4019 Window Cleaning	701	0	900	900		900	0.0%	
4034 Maintenance - Electrical	525	0	1,890	1,890		1,890	0.0%	
4035 Maintenance - Elect Eqp Insp	977	40	1,505	1,465		1,465	2.7%	
4036 Maintenance - General	2,139	9	2,835	2,826	685	2,141	24.5%	
4037 Maintenance - Fire Alarm Syt	420	0	725	725		725	0.0%	
4039 Maint - Intruder Alarm	950	425	1,260	835		835	33.7%	
4041 Maintenance - Fire Extg Insp	98	0	200	200		200	0.0%	
4042 Maintenance - Gas Boiler etc	494	0	1,050	1,050		1,050	0.0%	
4044 Maintenance - Partition Wall	790	0	1,155	1,155		1,155	0.0%	
4046 Small Equipment	0	0	500	500		500	0.0%	
4061 Legionella Testing	520	17	450	433		433	3.7%	
4063 Maintenance - Plumbing	0	150	800	650		650	18.8%	
4065 Fire Prevention Sundries	0	0	130	130		130	0.0%	
4066 Keyholder Services	180	15	350	335		335	4.3%	
4500 Internal Redecorations	2,025	0	2,000	2,000		2,000	0.0%	
North Heath Hall :- Indirect Expenditure	<b>28,979</b>	<b>2,174</b>	<b>43,210</b>	<b>41,036</b>	<b>685</b>	<b>40,351</b>	<b>6.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>51,553</b>	<b>4,016</b>	<b>44,790</b>	<b>40,774</b>				

## Detailed Income &amp; Expenditure by Budget Heading 30/04/2026

Month No: 1

## 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>402 Holbrook Recreation Centre</u>								
1000 Hall Lettings	41,851	2,852	44,000	41,148			6.5%	
1010 Multi Court Lettings	27,504	1,726	26,000	24,275			6.6%	
Holbrook Recreation Centre :- Income	<b>69,355</b>	<b>4,577</b>	<b>70,000</b>	<b>65,423</b>			<b>6.5%</b>	<b>0</b>
4011 NNDR	3,493	259	4,935	4,676		4,676	5.2%	
4012 Water Rates	1,716	366	2,774	2,408		2,408	13.2%	
4014 Electricity	3,741	153	3,644	3,491		3,491	4.2%	
4015 Gas	1,459	164	2,400	2,236		2,236	6.8%	
4016 Caretaking Materials	1,293	1,872	3,535	1,663		1,663	53.0%	
4017 Refuse Bin Clearance	987	71	1,029	958		958	6.9%	
4018 Sanitary Waste	378	33	389	356		356	8.4%	
4019 Window Cleaning	370	0	625	625		625	0.0%	
4034 Maintenance - Electrical	297	105	1,365	1,260		1,260	7.7%	
4035 Maintenance - Elect Eqp Insp	617	40	2,805	2,765		2,765	1.4%	
4036 Maintenance - General	1,526	97	2,310	2,213	685	1,528	33.9%	
4037 Maintenance - Fire Alarm Syt	524	0	735	735		735	0.0%	
4039 Maint - Intruder Alarm	991	425	1,155	730		730	36.8%	
4041 Maintenance - Fire Extg Insp	65	0	200	200		200	0.0%	
4042 Maintenance - Gas Boiler etc	683	0	609	609		609	0.0%	
4046 Small Equipment	0	0	500	500		500	0.0%	
4061 Legionella Testing	490	17	420	403		403	4.0%	
4063 Maintenance - Plumbing	71	0	893	893		893	0.0%	
4065 Fire Prevention Sundries	0	0	116	116		116	0.0%	
4066 Keyholder Services	230	15	347	332		332	4.3%	
4500 Internal Redecorations	1,690	0	1,500	1,500		1,500	0.0%	
Holbrook Recreation Centre :- Indirect Expenditure	<b>20,621</b>	<b>3,616</b>	<b>32,286</b>	<b>28,670</b>	<b>685</b>	<b>27,985</b>	<b>13.3%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>48,734</b>	<b>961</b>	<b>37,714</b>	<b>36,753</b>				
<u>403 Roffey Millennium Hall</u>								
1000 Hall Lettings	72,931	6,020	78,000	71,980			7.7%	
1004 Equipment Sale/Sundry Income	1,238	184	0	(184)			0.0%	
1006 Refreshment Sale Income	2,652	188	0	(188)			0.0%	
Roffey Millennium Hall :- Income	<b>76,820</b>	<b>6,392</b>	<b>78,000</b>	<b>71,608</b>			<b>8.2%</b>	<b>0</b>
4011 NNDR	7,735	529	8,925	8,396		8,396	5.9%	
4012 Water Rates	3,674	1,207	4,000	2,793		2,793	30.2%	
4014 Electricity	10,112	773	12,000	11,227		11,227	6.4%	
4015 Gas	5,041	348	6,000	5,652		5,652	5.8%	
4016 Caretaking Materials	3,305	211	1,990	1,779		1,779	10.6%	
4017 Refuse Bin Clearance	2,304	194	2,310	2,116		2,116	8.4%	

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## Detailed Income &amp; Expenditure by Budget Heading 30/04/2026

Month No: 1

## 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
4018 Sanitary Waste	294	26	305	280		280	8.4%	
4019 Window Cleaning	1,113	0	1,320	1,320		1,320	0.0%	
4020 Refreshment Sale Cost/Sundries	598	23	235	212		212	10.0%	
4034 Maintenance - Electrical	403	0	2,835	2,835		2,835	0.0%	
4035 Maintenance - Elect Eqp Insp	617	40	1,025	985		985	3.9%	
4036 Maintenance - General	3,710	12	4,095	4,083	365	3,718	9.2%	
4037 Maintenance - Fire Alarm Syt	420	0	685	685		685	0.0%	
4039 Maint - Intruder Alarm	972	425	1,260	835		835	33.7%	
4040 Maintenance - Elevator	1,357	192	1,370	1,178		1,178	14.0%	
4041 Maintenance - Fire Extg Insp	94	0	285	285		285	0.0%	
4042 Maintenance - Gas Boiler etc	283	0	1,260	1,260		1,260	0.0%	
4044 Maintenance - Partition Wall	375	0	735	735		735	0.0%	
4046 Small Equipment	0	340	500	160		160	68.0%	
4061 Legionella Testing	530	17	450	433		433	3.7%	
4062 Air Conditionaing Maintenance	270	0	378	378		378	0.0%	
4063 Maintenance - Plumbing	693	0	1,680	1,680		1,680	0.0%	
4064 Lightning Conductor Works	195	0	378	378		378	0.0%	
4065 Fire Prevention Sundries	0	472	600	129		129	78.6%	
4066 Keyholder Services	180	15	347	332		332	4.3%	
4500 Internal Redecorations	2,003	0	3,000	3,000		3,000	0.0%	
Roffey Millennium Hall :- Indirect Expenditure	<b>46,275</b>	<b>4,822</b>	<b>57,968</b>	<b>53,146</b>	<b>365</b>	<b>52,781</b>	<b>8.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>30,545</b>	<b>1,571</b>	<b>20,032</b>	<b>18,461</b>				
<u>901 Earmarked Reserves</u>								
4900 Repairs & Renewals Reserve	67,872	391	0	(391)		(391)	0.0%	391
4901 VAT Contingency	14,643	0	0	0		0	0.0%	
Earmarked Reserves :- Indirect Expenditure	<b>82,515</b>	<b>391</b>	<b>0</b>	<b>(391)</b>	<b>0</b>	<b>(391)</b>		<b>391</b>
<b>Net Expenditure</b>	<b>(82,515)</b>	<b>(391)</b>	<b>0</b>	<b>391</b>				
6000 plus Transfer from EMR	82,515	391	0	(391)				
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
Grand Totals:- Income	<b>667,001</b>	<b>236,598</b>	<b>686,691</b>	<b>450,093</b>			<b>34.5%</b>	
Expenditure	<b>665,696</b>	<b>50,638</b>	<b>680,372</b>	<b>629,734</b>	<b>3,285</b>	<b>626,449</b>	<b>7.9%</b>	
<b>Net Income over Expenditure</b>	<b>1,305</b>	<b>185,960</b>	<b>6,319</b>	<b>(179,641)</b>				
plus Transfer from EMR	<b>82,515</b>	<b>391</b>	<b>0</b>	<b>(391)</b>				
less Transfer to EMR	<b>90</b>	<b>8,347</b>	<b>0</b>	<b>(8,347)</b>				
<b>Movement to/(from) Gen Reserve</b>	<b>83,730</b>	<b>178,004</b>	<b>6,319</b>	<b>(171,685)</b>				

NORTH HORSHAM PARISH COUNCIL  
 RESERVE BALANCES - 30th April 2026

	FROM Reserve			TO Reserve			BALANCE			EXPENDITURE			INCOME			TRANSFER			BALANCE		
	BALANCE 31.03.2024	TRANSFER 01.04.2024	EXPENDITURE ACTUAL 31.03.2025	INCOME ACTUAL 31.03.2025	BALANCE 31.03.2025	TRANSFER 01.04.2025	EXPENDITURE ACTUAL 31.03.2026	INCOME ACTUAL 31.03.2026	BALANCE 31.03.2026	TRANSFER 01.04.2026	EXPENDITURE ACTUAL 30.04.2026	INCOME ACTUAL 30.04.2026	BALANCE 30.04.2026	TRANSFER 01.04.2026	EXPENDITURE ACTUAL 30.04.2026	INCOME ACTUAL 30.04.2026	BALANCE 30.04.2026				
3100 GENERAL RESERVES	300602	-87620	588269	655180	279893	-39090	583180	667001	324624	-68347	50247	236598	442628								
<b>EARMARKED RESERVES</b>	0				0				0				0				0				
3200 REVENUE - VAT CONTINGENCY	7955				7955	10000	14643		3312	5000			8312								
3210 REPAIRS & RENEWALS (R&R)	5775	35000	19500	19500	73275	5000	30242		48033	29000	391		76542								
3220 ELECTION	19950				19950		11776		8174	6000			14174								
3230 TREE MANAGEMENT WORK	4105	4660			8765	4000	3535		9230				9230								
3240 TREE MANAGEMENT WORK	3540		3540		0				0				0				0				
3270 ROFFEY YOUTH CLUB	621				621				621				621				621				
3280 PLANNING	8035				8035				8035				8035				8035				
3290 EMR - GRANT FOR LED LIGHTS	0				0				0				0				0				
3300 EMR - MARCH 2023	0				0				0				0				0				
3310 RMH BOILER	35000	5000			40000				40000				40000				40000				
3320 PLAYGROUND UPGRADE	75000	25000	62942		37058	5000	21026		21032				21032				21032				
3330 NHH WASHROOM REFURBISHMENT	12538	8000	20538		0				0				0				0				
3340 EMR - PERIODIC ELECTRIC TESTING- 2023/24	2150		2150		0				0				0				0				
3350 CAPITAL RECEIPT	25000				25000				25000				25000				25000				
3370 NORTH HORSHAM COMMUNITY LAND TRUST	0				0				0				0				0				
3360 MOWBRAY COMMUNITY FACILITY	0				0	5000			5000	10000			15000				15000				
3380 COMMUNITY INFRASTRUCTURE LEVY 2020/2021	0				0				0				0				0				
3390 COMMUNITY INFRASTRUCTURE LEVY 2021/2022	1040		555		485		485		0				0				0				
3400 COMMUNITY INFRASTRUCTURE LEVY 2022/2023	11805				11805		809		10996				10996				10996				
3410 EMR - LIGHT FITTINGS - NHH - 2023/24	155		155		0				0				0				0				
3420 EMR - NHH HEATING	0	5000	3768		1232	5000			6232	5000			11232				11232				
3430 EMR - RMH LIFT	0	5000			5000	5000			10000	5000			15000				15000				
3440 EMR - CIL 2025/26	0	0			0	0		90	90				90				90				
3450 EMR - CIL 2026/27	0	0			0	0			0				0				0				
	565271	40	701417	655180	519074	-90	665696	667091	520379	-8347	50638	244945	706339				706339				



# NORTH HORSHAM PARISH COUNCIL FINANCIAL REGULATIONS

**Based on NALC Model Financial Regulations 2024  
(amended March 2025)**

**Adopted by the Parish Council 2<sup>nd</sup> July 2026  
Next Review July 2027**

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## 1. General

- 1.1. These Financial Regulations govern the financial management of the Council and may only be amended or varied by resolution of the Council. They are one of the Council's governing documents and shall be observed in conjunction with the Council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of Councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
  - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
  - "Approve" refers to an online action, allowing an electronic transaction to take place.
  - "Authorise" refers to a decision by the Council, or a committee or an officer, to allow something to happen.
  - 'Proper practices' means those set out in *The Practitioners' Guide*
  - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
  - 'Must' and **bold text** refer to a statutory obligation the Council cannot change.
  - 'Shall' refers to a non-statutory instruction by the Council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the Council. The Clerk has been appointed as RFO and these regulations apply accordingly. The RFO;
  - acts under the policy direction of the Council;
  - administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the Council its accounting records and control systems;
  - ensures the accounting control systems are observed;
  - ensures the accounting records are kept up to date;
  - seeks economy, efficiency and effectiveness in the use of Council resources; and
  - produces financial management information as required by the Council.
- 1.6. **The Council must not delegate any decision regarding:**
  - **setting the final budget or the precept (Council tax requirement);**
  - **the outcome of a review of the effectiveness of its internal controls**
  - **approving accounting statements;**
  - **approving an annual governance statement;**
  - **borrowing;**

- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**
- writing off bad debts

1.7. In addition, the Council shall:

- determine and regularly review the bank mandate for all Council bank accounts;
- authorise any grant or single commitment in excess of £5,000; and

## **2. Risk management and internal control**

- 2.1. **The Council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk shall prepare, for approval by the Council, a risk management policy covering all activities of the Council. This policy and consequential risk management arrangements shall be reviewed by the Council at least annually.
- 2.3. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the Council.
- 2.4. **At least once a year, the Council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
- **ensure that risk is appropriately managed;**
  - **ensure the prompt, accurate recording of financial transactions;**
  - **prevent and detect inaccuracy or fraud; and**
  - **allow the reconstitution of any lost records;**
  - **identify the duties of officers dealing with transactions and**
  - **ensure division of responsibilities.**
- 2.6. On a regular basis, at least once in each quarter, and usually at the meetings of the Finance and Administration Committee the Chairman of the Finance & Administration Committee Meeting at which the reconciliations are received shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions to, and noted by the Finance Committee.
- 2.7. Regular back-up copies shall be made of the records on any Council computer and stored either online or in a separate location from the computer. The Council shall put measures in place to ensure that the ability to access any Council computer is not lost if an employee leaves or is incapacitated for any reason.

## **3. Accounts and audit**

- 3.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

- 3.2. **The accounting records determined by the RFO must be sufficient to explain the Council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the Council and the matters to which they relate;**
  - **a record of the assets and liabilities of the Council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the Council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the Council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The Council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the Council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary.
- 3.7. The internal auditor shall be appointed by the Finance and Administration Committee and shall carry out their work to evaluate the effectiveness of the Council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The Finance and Administration Committee shall ensure that the internal auditor:
- is competent and independent of the financial operations of the Council;
  - reports to Council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
  - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - has no involvement in the management or control of the Council
- 3.9. Internal or external auditors may not under any circumstances:
- perform any operational duties for the Council;
  - initiate or approve accounting transactions;
  - provide financial, legal or other advice including in relation to any future transactions; or
  - direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

- 3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.
- 3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
- 3.12. The RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from internal or external auditors.

#### **4. Budget and precept**

- 4.1. **Before setting a precept, the Council must calculate its Council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the Personnel Committee at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the committee.
- 4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the Finance and Administration Committee.
- 4.5. Each committee shall review its draft budget and submit any proposed amendments to the Finance and Administration Committee not later than the end of November each year.
- 4.6. The draft budget with any Committee proposals and one-year] forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the Finance and Administration Committee and a recommendation made to the Council.
- 4.7. Having considered the proposed budget and one-year forecast, the Council shall determine its Council Tax requirement by setting a budget. The Council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with Council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the Council.

## 5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the Council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the Council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the Council. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**
- 5.8. For contracts greater than £3,500 excluding VAT the Clerk shall try to seek at least 3 fixed-price quotes
- 5.9. Where the value is between £1,000 and £3,500 excluding VAT, the Clerk shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the Clerk shall seek to achieve value for money.
- 5.11. **Contracts must not be split to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
  - i. specialist services, such as legal professionals acting in disputes;
  - ii. repairs to, or parts for, existing machinery or equipment;
  - iii. works, goods or services that constitute an extension of an existing contract;
  - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the Council {or relevant committee}. Avoidance of competition is not a valid reason.
- 5.14. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.15. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. The authority for expenditure outside of an approved budget is to be determined by:

- the Council for all items over £5,000.
- the Finance and Administration Committee for items between £2,000 and £5,000.
- a duly delegated committee of the Council for items up to £2,000.
- The Clerk, in conjunction with the Chairman of the Council in accordance with clause 5.17.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk and the appropriate Chairman.

5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the Council.

5.17. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by request for Supplementary Budget. Supplementary Budgets will only be validated by resolution of the Finance and Administration Committee for all amounts over £2,000. Requests for a Supplementary Budget of over £5,000 must also be approved by resolution of the Council. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

Virements must be approved as follows:-

- Up to £2,000 by the responsible Committee.
- Over £2,000 by the Finance and Administration Committee
- Over £5,000 by the Finance and Administration Committee and the Council.

5.18. In cases of serious risk to the delivery of Council services or to public safety on Council premises, the Clerk may authorise expenditure of up to £10,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the Council as soon as practicable thereafter or the Property Committee for expenditure from the R&R EMR.

5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the Council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

5.20. An official order or letter shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

5.22. The Property Committee has the responsibility for the Property Repairs and Renewals Fund including expenditure authorisation up to £20,000. A rolling 'Repairs and Maintenance Plan' will be reviewed by the Property Committee and Finance and Administration Committee as part of the annual budget process, in order to determine the

annual funding requirement. The Repairs and Renewals Fund will have a base level of £10,000 and will not be used for the funding of new Capital projects.

## **6. Banking and payments**

- 6.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the Council; banking arrangements shall not be delegated to a committee. The Council has resolved to bank with Lloyds Bank. The arrangements shall be reviewed regularly for security and efficiency.
- 6.2. The Council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the Council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the Council before being certified by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking or cheque, in accordance with a resolution of the Council unless the Council resolves to use a different payment method.
- 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.
- 6.7. A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the Council for information only.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:
  - i. any payments of up to £500 excluding VAT, within an agreed budget.
  - ii. payments of up to £10,000 excluding VAT in cases of serious risk to the delivery of Council services or to public safety on Council premises.
  - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of the Council, where the Clerk certifies that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of Council.

- iv. Fund transfers within the Councils banking arrangements provided that a list of such payments shall be submitted to the next appropriate meeting of Council .
- 6.10. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council shall be signed by two members of Council and countersigned by the RFO or Deputy Clerk in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 6.11. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.

## **7. Electronic payments**

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. No employee or Councillor shall disclose any PIN or password, relevant to the Council or its banking, to anyone not authorised in writing by the Council or a duly delegated committee.
- 7.3. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to three authorised signatories.
- 7.4. In the prolonged absence of the Service Administrator the Deputy Clerk shall set up any payments due before the return of the Service Administrator.
- 7.5. Two Councillors who are authorised signatories shall check the payment details against the invoices before approving each payment and provide written confirmation by email of their approval.
- 7.6. Evidence shall be retained showing which members approved the payments to be made online.
- 7.7. A full list of all payments and transfers made in a month shall be provided to the next Council meeting and appended to the report to the meeting.
- 7.8. With the approval of the Council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the Council at least every two years.
- 7.9. Payment may be made by BACS or CHAPS by resolution of [the Council] provided that each payment is approved online by [two authorised bank signatories], evidence is retained and any payments are reported to [the Council] at the next meeting. The approval of the

use of BACS or CHAPS shall be renewed by resolution of the Council at least every two years.

7.10. If thought appropriate by the Council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed by two members, evidence of this is retained and any payments are reported to Council when made. The approval of the use of a banker's standing order shall be reviewed by the Council at least every two years.

7.11. Account details for suppliers may only be changed upon written notification by the supplier verified by two of the Clerk and an authorised Member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.

7.12. Members and officers shall ensure that any computer used for the Council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.13. Remembered password should not be used on any computer used for Council banking.

## **8. Cheque payments**

8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members.

8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

## **9. Payment cards**

9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £500 unless authorised by Council or finance committee in writing before any order is placed.

9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Council. Transactions and purchases made will be reported to the Council and authority for topping-up shall be at the discretion of the Council.

9.3. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk and Deputy Clerk and any balance shall be paid in full each month.

9.4. Personal credit or debit cards of members or staff shall not be used under any circumstances.

## **10. Petty Cash**

10.1. The RFO shall maintain a petty cash float of £150 and may provide petty cash to officers for the purpose of defraying operational and other expenses.

a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.

- b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

## **11. Payment of salaries and allowances**

- 11.1. As an employer, the Council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. Councillors' allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the Council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the Personnel Committee.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions (when appropriate) and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by Internal Control Working Group to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the Council, setting out a clear business case. Termination payments shall only be authorised by the full Council.
- 11.8. Before employing interim staff, the Council must consider a full business case.

## **12. Loans and investments**

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full Council and recorded in the minutes. All borrowing shall be in the name of the Council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the Full Council, following a written report on the value for money of the proposed transaction.
- 12.3. The Council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Council at least annually.
- 12.4. All investment of money under the control of the Council shall be in the name of the Council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

### **13. Income**

13.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.

13.2. The Council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk who shall be responsible for the collection of all amounts due to the Council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the year. The Council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the Council shall be deposited intact with the Council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the Council.

13.6. The RFO shall ensure that VAT is correctly recorded in the Council's accounting software and that any VAT Return required is submitted from the software by the due date.

### **14. Payments under contracts for building or other construction works**

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the Council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

### **15. Stores and equipment**

15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

15.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

15.5. No equipment shall be leased, sold or otherwise disposed of without the authority of the appropriate Committee, save where the estimated value of one item does not exceed £500 or a transaction value of £1,000.

### **16. Assets, properties and estates**

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the Council.

- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the Council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law. In each case a written report shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to Council with a full business case.

## **17. Insurance**

- 17.1. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the Council's review of risk management.
- 17.2. The Clerk shall give prompt notification to the Council's insurers of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the Council at the next available meeting. The RFO shall negotiate all claims on the Council's insurers.
- 17.4. All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council, or duly delegated committee.

## **18. Suspension and revision of Financial Regulations**

- 18.1. The Council shall review these Financial Regulations annually and following any change of Clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the Council of any need to amend these Financial Regulations.
- 18.2. The Council may, by resolution duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the Council to act unlawfully.
- 18.3. The Council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

## **Appendix 1 - Tender process**

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the Council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of Council.
- 4) Where an electronic tendering process is used, the Council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 6) Where the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.



# North Horsham Parish Council

## TREASURY MANAGEMENT POLICY

### 1. INTRODUCTION

- 1.1. This policy sets out the treasury management policy for the monitoring of the cash flow and banking arrangements of North Horsham Parish Council. The policy works with the Council's Financial Regulations.
- 1.2 The Local Government Act 2003 Section 12 provides the power to invest:
  - a) for any purpose relevant to its function under any enactment or
  - b) for the purpose of the prudent management of its financial affairs.

Section 15 (1) of the Act requires a local authority to have regard:

  - a) to such guidance as the Secretary of State may issue, and
  - b) to such other guidance as the Secretary of State may by regulations specify for the purposes of this provision.
- 1.3 The Council acknowledges its duty of care to the community and the prudent investment of funds.
- 1.4 The Parish Council currently (i.e. as at 11<sup>th</sup> June 2026) has substantially all of its surplus funds on deposit with CCLA in the Public Sector Deposit Fund. This has had a significant positive impact on the council's interest income when compared to previous deposits with high street banks and building societies.

### 2. SUGGESTED STRATEGY

The current Strategy is serving the Council well and, unless or until meaningful interest returns are achievable on the previously used investment vehicle of Fixed Term Deposits, there is no need to consider alternative arrangements. The Investment qualifies as a Revenue Investment for Annual Return purposes and deposits/withdrawals do not fall for classification as Expenditure/Income in the Annual Return. Equally, the end of year balance is included within Bank and Cash balances (as a Short- Term Investment) in the Annual Return. The rates would appear to be competitive in today's low-interest environment. Whilst marginally better returns **might** be achievable elsewhere, the simplicity of dealing with, and the immediacy of accessibility of PSDF funds almost certainly outweighs any marginal improvements in returns.

**3. APPROVAL AND MECHANISM**

As the transactions do not represent expenditure/payment by Council for accounting purposes, instructions to Lloyds Bank for transfers (specifically and solely) to CCLA may be made by the Clerk/RFO online by Faster Payment. Transfer of funds from CCLA is specifically restricted to deposit into the Parish Council's Lloyds account only and is instructed by the Clerk/RFO via email. The Clerk/RFO remains responsible for ensuring funds with Lloyds Bank are kept to such a balance so as to maximise the funds held with CCLA and therefore the interest earned, whilst ensuring sufficient funds are held with Lloyds Bank to meet all expenditure.

**4. REVIEW**

This Policy will be reviewed annually, unless circumstances require sooner consideration, with the next review due in June 2027.



# North Horsham Parish Council

## CORPORATE BRANDING POLICY

### **POLICY STATEMENT**

The aim of the Corporate Branding Policy is to create a unique and easily recognised identity for North Horsham Parish Council which sets a consistent and professional standard.

#### **1. USE OF COUNCIL LOGO AND NAME**

- 1.1. The size of the Parish Council logo is to be appropriate to the situation in which it is being used, however, it should be of sufficient size to give clear definition to the detail, i.e. the words 'Roffey' and 'Holbrook' should be easy to read.
- 1.2. The overall proportions of the logo should be retained without distortion regardless of size.
- 1.3. The logo and the name 'North Horsham Parish Council' can be used independently, although it is preferable for them to be used together in one or other of the following layouts -

North Horsham Parish Council

or

North Horsham  
Parish Council

- 1.4. The lettering should be printed in blue where possible.
- 1.5. The logo must be placed to the left of the lettering if used, and, where possible, the logo and Council name should be of the same relative size.
- 1.6. The logo and Parish Council name should be as widely used as possible, for example on letterheads, compliment slips, newsletters, external signage, identity badges, website, etc.

#### **2. DOCUMENT FONTS AND SIZE**

- 2.1. The Council's preferred font is Arial
- 2.2. The preferred font size is 12 but may be changed for practical purposes e.g. on a spreadsheet

#### **3. PRINTED DOCUMENTS**

- 3.1. Documents are generally printed in black

- 3.2. The Earles Meadow tree will be used when an image is required for a cover page as follows:- the image will be placed centrally on the page, the Parish Council name will be placed above the image with the logo to the left; and the document name under the central image
- 3.3. If acronyms and abbreviations are used in council documents, they must be used in full in the first instance with the abbreviation or acronym in brackets after e.g. Horsham District Council (HDC) in the first instance and then HDC thereafter.

The use of NHPC as an abbreviation for North Horsham Parish Council should be avoided wherever possible

#### **4. CORPORATE COLOURS**

- 4.1. The Parish Council's corporate colours for exterior use are :
  - RAL 5013 - Cobalt Blue - for notice boards etc.
  - RAL 6032 - Signal Green - bus shelters etc.

#### **5. REVIEW**

- 5.1 The Corporate Branding Policy was first approved by council in May 2012.
- 5.2 The policy will be reviewed in July 2028.

July 2026