



Broadbridge Heath Parish Council

Supporting Document for the

Finance & Establishment Committee Meeting

15th January 2024

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SUMMARISED DETAILS OF RECOMMENDATIONS FOR COUNCIL CONSIDERATION.

Item 5.1 – Income and Expenditure M1-9

Detailed Income and Expenditure for Months 1-9 can be found in **APPENDIX 1**

Summary Income and Expenditure for Months 1-9 can be found in **APPENDIX 2**

*Please also see **APPENDIX 3** for notes to accompany review of Income and Expenditure*

Item 5.2 Overview of Finances

Finance Report/Update can be found in **APPENDIX 3**

Balance Sheet as of 9th January can be found in **APPENDIX 4**

Earmarked reserves as of 9th January can be found in **APPENDIX 5**

Item 9 – CIL and Section 106 Funding

A report detailing CIL receipts and expenditure, and remaining potential Section 106 funding can be found in **APPENDIX 6**

Item 10 – Budget review/Bank Interest

Recommendations can be found in **APPENDIX 7.**

Item 12 – Single Lighting Column Project Update

A project update and recommendations can be found in **APPENDIX 8.**

Item 13 – Village Centre Access Gate Repair/replacement

An update and considerations can be found in **APPENDIX 9**

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Broadbridge Heath Parish Council

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Detailed Income & Expenditure by Budget Heading 09/01/2024

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Income</u>							
1076 Precept	138,128	137,928	(200)			100.1%	
1080 Bank Interest Received	0	3,000	3,000			0.0%	
1150 Environmental grant	8,941	7,790	(1,151)			114.8%	
1200 Rent Received	225	260	35			86.5%	
1250 Insurance CC and TC	140	140	0			100.0%	
1300 Family Fun Fair	420	420	0			100.0%	
1420 Fee Reimbursement	600	0	(600)			0.0%	
Income :- Income	148,454	149,538	1,084			99.3%	0
Net Income	148,454	149,538	1,084				
<u>120 Administration</u>							
1500 PWL Loan	(3,849)	0	3,849			0.0%	
Administration :- Income	(3,849)	0	3,849				0
4040 Pensions	12,837	12,523	(314)		(314)	102.5%	
4050 Training - staff and councillo	1,424	2,000	576		576	71.2%	
4055 Chairmans Allowance	400	400	0		0	100.0%	
4056 Cllr Allowances	0	1,500	1,500		1,500	0.0%	
4057 Professional Services	2,517	1,500	(1,017)		(1,017)	167.8%	
4100 Insurance	3,631	3,500	(131)		(131)	103.7%	
4110 Audit	946	1,375	429		429	68.8%	
4120 Legal Fees	0	2,000	2,000		2,000	0.0%	
4121 Banking service charges	88	74	(14)		(14)	118.9%	
4122 PWLB Loan Repayments	3,849	7,698	3,849		3,849	50.0%	
4130 Consumables	1,021	1,692	671		671	60.4%	
4140 Postage	9	20	12		12	42.5%	
4150 IT	2,193	1,860	(333)		(333)	117.9%	
4160 Travel	35	100	65		65	34.9%	
4175 Service Charge WHG	0	759	759		759	0.0%	
4184 Cricket Club Facilities	1,706	0	(1,706)		(1,706)	0.0%	
4185 Parish Office Facilities	3,570	1,000	(2,570)		(2,570)	357.0%	823
4186 Parish Office Utilities	1,061	4,000	2,939		2,939	26.5%	
4190 Website	246	450	205		205	54.6%	
4210 Publications and Subscriptions	2,080	2,597	517		517	80.1%	
4220 Newsletter and Promotion	020	1,000	074		074	02.0%	
4230 Grants	3,662	5,000	1,338		1,338	73.2%	

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Detailed Income & Expenditure by Budget Heading 09/01/2024

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4231 S137	25	100	75		75	25.0%	
4250 Youth work	8,155	9,350	1,195		1,195	87.2%	2,420
4251 Older People Village Agent	12,000	12,600	600		600	95.2%	
4270 Community Resilience	120	0	(120)		(120)	0.0%	
4460 Street Scene	159	800	641		641	19.8%	
4480 Refuse	266	198	(68)		(68)	134.3%	
4490 environmental maintenance	400	0	(400)		(400)	0.0%	
4493 Maintenance	25	2,017	1,992		1,992	1.2%	
Administration :- Indirect Expenditure	115,033	142,324	27,291	0	27,291	80.8%	5,822
Net Income over Expenditure	(118,882)	(142,324)	(23,442)				
6000 plus Transfer from EMR	5,822						
Movement to/(from) Gen Reserve	(113,060)						
<u>140 Open Spaces</u>							
1400 S106 Payment	126,102	0	(126,102)			0.0%	
Open Spaces :- Income	126,102	0	(126,102)				0
4410 Street Light	0	100	100		100	0.0%	
4430 Repairs to Parish Assets	1,707	3,000	1,293		1,293	56.9%	
4440 Community Facilities	470	3,000	2,530		2,530	15.7%	
4460 Street Scene	2,616	5,286	2,670		2,670	49.5%	805
4470 Dog bins	607	1,090	483		483	55.7%	
4480 Refuse	2,237	1,877	(360)		(360)	119.2%	
4490 environmental maintenance	1,050	3,000	1,950		1,950	35.0%	
4491 grass cutting	10,238	12,000	1,762		1,762	85.3%	
4492 Playground inspection reports	820	1,584	764		764	51.8%	
4493 Maintenance	3,113	2,554	(559)		(559)	121.9%	
4496 Tree Survey and Maintenance	1,165	5,665	4,500		4,500	20.6%	
4497 Playpark improvement project	129,811	0	(129,811)		(129,811)	0.0%	3,709
Open Spaces :- Indirect Expenditure	153,834	39,156	(114,678)	0	(114,678)	392.9%	4,514
Net Income over Expenditure	(27,732)	(39,156)	(11,424)				
6000 plus Transfer from EMR	4,514						
Movement to/(from) Gen Reserve	(23,218)						
<u>155 Weston Avenue</u>							
1360 Allotment Rent Weston	1,208	0	(1,208)			0.0%	
Weston Avenue :- Income	1,208	0	(1,208)				0

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Detailed Income & Expenditure by Budget Heading 09/01/2024

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4498 Allotments	2,871	2,250	(621)		(621)	127.6%	
Weston Avenue :- Direct Expenditure	2,871	2,250	(621)	0	(821)	127.6%	0
Net Income over Expenditure	(1,663)	(2,250)	(587)				
<u>200 Village Centre Development Pro</u>							
1430 VC Project Reimbursement	(13,039)	3,000	16,039			(434.6%)	
Village Centre Development Pro :- Income	(13,039)	3,000	16,039			(434.6%)	0
Net Income	(13,039)	3,000	16,039				
Grand Totals:- Income	258,875	152,538	(106,337)			169.7%	
Expenditure	271,738	183,730	(88,008)	0	(88,008)	147.9%	
Net Income over Expenditure	(12,863)	(31,192)	(18,329)				
plus Transfer from EMR	10,336						
Movement to/(from) Gen Reserve	(2,527)						

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Broadbridge Heath Parish Council
Summary Income & Expenditure by Budget Heading 10/01/2024

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Cost Centre Report

		Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
100	Income	148,454	149,538	1,084			99.3%
	less Transfer to EMR	0					
	Movement to/(from) Gen Reserve	148,454					
120	Administration	(3,849)	0	3,849			0.0%
	Expenditure	115,033	142,324	27,291		27,291	80.8%
	Net Income over Expenditure	(118,882)	(142,324)	(23,442)			
	plus Transfer from EMR	5,822					
	Movement to/(from) Gen Reserve	(113,060)					
140	Open Spaces	126,102	0	(126,102)			0.0%
	Expenditure	153,834	39,156	(114,678)		(114,678)	392.9%
	Net Income over Expenditure	(27,732)	(39,156)	(11,424)			
	plus Transfer from EMR	4,514					
	less Transfer to EMR	0					
	Movement to/(from) Gen Reserve	(23,218)					
	Movement to/(from) Gen Reserve	0					
155	Weston Avenue	1,208	0	(1,208)			0.0%
	Expenditure	2,871	2,250	(621)		(621)	127.6%
	Movement to/(from) Gen Reserve	(1,663)					
200	Village Centre Development Pro	(13,039)	3,000	16,039			(434.6%)
	plus Transfer from EMR	0					
	Movement to/(from) Gen Reserve	(13,039)					
	Movement to/(from) Gen Reserve	0					
Grand Totals:- Income		258,875	152,538	(106,337)			169.7%
Expenditure		271,738	183,730	(88,008)	0	(88,008)	147.9%
Net Income over Expenditure		(12,863)	(31,192)	(18,329)			
plus Transfer from EMR		10,336					
less Transfer to EMR		0					
Movement to/(from) Gen Reserve		(2,527)					

1. Supporting notes to accompany Income and Expenditure review:

a) Staffing Codes (including staff salaries and pensions):

Annual budget for 2023/24	£78,734
Actual Year to Date (end Qtr3)	£64,821
Minus EMR transfers	(£2,578)
Percentage of allocated budget spent (at end 3 rd Qtr)	79%

b) Professional Services

Annual budget for 2023/24	£1,500
Actual Year to Date (end Qtr3)	£2,517
Percentage of allocated budget spent (at end 3 rd Qtr)	168%

Additional expenditure includes AIRS Consultancy services and Resource Review

c) Legal Fees – budget £2,000 unused, however cricket club lease legal payments are likely before end of year.

d) IT

Annual budget for 2023/24	£1,860
Actual Year to Date (end Qtr3)	£2,193
Percentage of allocated budget spent (at end 3 rd Qtr)	118%

Mobile phone contracts costed to this code (£430 per year), amended for next year's budget.

Expected expenditure for 2024/25 is monthly support charge and annual sharepoint, hence budget set at £2,000.

e) Cricket Club Facilities – expenditure incurred but no budget was set previously.

f) Parish Office Facilities and Utilities – across the 2 codes combined % spent is 76%

2. EARMARKED RESERVES UPDATE

- a) Amendments agreed by full council at December PC meeting have been made and reflected in the report in **APPENDIX 5**
- b) The annual maintenance contribution of £2,250 for Weston Avenue Allotments from EMR to general reserves will be recommended to the full council at the February meeting.

3. Interim Audit notes

Proposed actions from the recent interim audit:

1. RFO will contact Rialtas (RBS) support to obtain advice on amending the way the Village Centre debtor is set up, per the report.
2. RFO will review the Financial Regulations and make recommendations for revisions as required.

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Broadbridge Heath Parish Council

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Balance Sheet as at 9th January 2024

31st March 2023

31st March 2024

		Current Assets	
15,340	Debtors	0	
10,380	VAT Control	4,197	
70,129	Current Bank A/c	76,687	
73,274	Lloyds Bank Current	74,301	
16,238	Nationwide Instant Saver	16,238	
54,140	Nationwide 1 YR Saver	54,140	
239,500		225,563	
239,500	Total Assets		225,563
		Current Liabilities	
1,075	Accrual	0	
1,075		0	
238,425	Total Assets Less Current Liabilities		225,563
		Represented By	
86,326	General Reserves	102,944	
1,500	EMR Retention and Recruitment	0	
3,600	EMR Village Centre Drainage	0	
375	EMR IT	(0)	
5,831	EMR Youth and Older People Pro	1,211	
1,588	EMR Street Scene	1,588	
10,000	TREE SPECIAL PROJECTS	0	
4,470	EMR Election costs	0	
44,778	WA Allotments Future Maint	44,778	
7,851	EMR Parish Office	2,028	
307	EMR HR Resource	5,729	
45,999	EMR Asset Repair and Rene	45,999	
25,800	EMR CIL Contributions	21,286	
238,425		225,563	

The above statement represents fairly the financial position of the authority as at 9th January 2024 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial
Officer _____ Date : _____

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13:03		Earmarked Reserves		
Account	Opening Balance	Net Transfers	Closing Balance	
315 EMR Covid - Not Used	0.00		0.00	
320 EMR Retention and Recruitment	1,500.00	-1,500.00	0.00	
325 EMR Village Centre Drainage	3,600.00	-3,600.00	0.00	
330 EMR IT	374.97	-375.00	-0.03	
335 EMR Youth and Older People Pro	5,830.62	-4,620.00	1,210.62	
340 EMR Training - New Cllr and Re	0.00		0.00	
345 EMR Village Centre Project	0.00		0.00	
350 EMR Community Grant	0.00		0.00	
355 EMR Street Scene	1,587.85		1,587.85	
356 TREE SPECIAL PROJECTS	10,000.00	-10,000.00	0.00	
360 EMR Professional fees	0.00		0.00	
370 EMR Election costs	4,470.00	-4,470.00	0.00	
385 WA Allotments Future Maint	44,778.33		44,778.33	
390 EMR Parish Office	7,851.22	-5,823.33	2,027.89	
391 EMR HR Resource	307.38	5,421.62	5,729.00	
395 EMR Asset Repair and Rene	45,998.83		45,998.83	
396 EMR VC Project PWL Not Used	0.00		0.00	
397 EMR S106	0.00		0.00	
398 EMR CIL Contributions	25,800.32	-4,513.99	21,286.33	
399 EMR Community Resilience Hub	0.00		0.00	
	152,099.52	-29,480.70	122,618.82	

A report detailing CIL funds received and CIL projects expenditure can be viewed on our website:

[Community Infrastructure Levy \(CIL\) - Broadbridge Heath Parish Council \(broadbridgeheath-pc.gov.uk\)](http://broadbridgeheath-pc.gov.uk)

A consolidated report detailing unspent Section 106 funds that may be available for further projects has been requested from Horsham District Council – to be added.

Title: APPENDIX 7 – Budget Review/Bank Interest

Recommendations:

- To note the 4 cashbook balances per balance sheet (**APPENDIX 4**), Item 1 below.
- To consider the proposals to open savings accounts and transfer funds per item 2 below (on successful completion of required signatory changes).

Item 1 – Parish Council accounts as at 9th January 2024

Cashbook number	Bank	Account type	Use	Balance
1	Co-Operative Bank	Current account	General income & expenditure	£76,687
2	Lloyds Bank	Current account	Allotment rent income/Contingency current account funds	£74,301
3	Nationwide	Business Instant Saver Issue 1	Savings	£16,238
4	Nationwide	Business 95-day Saver Issue 1	Savings	£54,140

Item 2 – Proposed actions, including opening savings accounts and transfers of funds

Cashbook number	Bank	New Account type	Action
1	Co-Operative Bank	N/A	No change
2	Lloyds Bank	Fixed Term Deposit account @ 3.6% (account specification shared to SharePoint)	1. Open saving account 2. Transfer £60,000 to savings account
2	Lloyds Bank	Current Account	Retain remaining funds in current account (c. £14,000)
3	Nationwide	95 days saver @ 3.8% (account specification shared to SharePoint)	1. Open 95-day savers account 2. Transfer entire sum to new account
4	Nationwide	1 Year Saver @ 4.9% (account specification shared to SharePoint)	1. Open 1 year Saver account 2. Transfer entire sum to new account

Recommendation:

1. To proceed with the revised quote (following the consultation period) on the basis of supplier expertise and ongoing support in the event of any issues.
2. To review the provision in 4 months from installation with a view to consideration of future columns/funding.

INFORMATION:

Background to project:

Note the below minute from the Parish Council Meeting held on 5th December 2022:

321/22 RURAL FOOTPATH LIGHTING

Members were updated on previous discussions relating to the proposal to add lighting columns to the shared footpath. It was NOTED that a previous quote for 16 columns was obtained, with a view to seeking any potential funding from Sustainable Transport S106 funds, via WSCC Highways.

It was AGREED to proceed, subject to WSCC Highways approval of the location and choice of column/lighting with a pilot installation of 1 column, per the received quote of £1,660.

It was AGREED for the lighting column to be positioned midway between the Co-op and Tesco's.

It was AGREED to use CIL funding for this project.

Further steps taken/update.

- WSCC advised that the Parish Council would require confirmation that Planning Permission is not required for the installation. Enquiries were made and a pre-application advice letter was sent by HDC confirming permitted development rights.
- WSCC have now been asked to provide the required S115 notices for the consultation period.
- An updated quote was requested from the supplier. The revised quote includes a new requirement of 2 installers to attend and has increased to £3,312 (quote shared with members on Sharepoint).

Recommendation:

To consider whether to proceed with the revised quote (£1,112) to new specification, or to replace per the original specification per the original approved quote (£670).

INFORMATION:

Background to project:

Note the below minute from the Parish Council Meeting held on 6th November 2023:

278/23 FACILITIES – GATE AND DROP POSTS AT VILLAGE CENTRE

Members **AGREED** the quote of £670 from Horsham Fencing to repair the gate at the Village Centre access, with some adjustments to ensure a drop bolt, spring closer and latch are added.

Members **AGREED** to delegate to officers to liaise with the Parish Council's insurer with a view to claiming for the remedial works following the traveller incursion.

Amended quote was requested and received (as below and shared to sharepoint for members' review) to incorporate required adjustments – total £1,112 – specification as below:

Install existing 10ft field gate and gate post. Supply and install a 3ft field gate, one 7ft, 7in square post and a gas gate closer.

The increase is due to requiring the installation of an additional post, and moving one post, to enable both gates to close onto a central post (requiring an increase to the distance between the 2 gates to accommodate the middle post).