

HASSOCKS PARISH COUNCIL

You are summoned to a virtual meeting of the **Parish Council** on 8th December 2020 at 7.30 pm

Parish Clerk 2 December 2020

Members of the public are encouraged to come to the meetings and there is an opportunity for them to address the Council relating to the non-confidential items on the published agenda.

If you wish to attend, this virtual meeting please email the info@hassocks-pc.gov.uk before 4pm on 7th December 2020 to be sent an electronic invitation before 6pm on the 8th December 2020.

AGENDA

1. APOLOGIES

- 1.1 To Accept Apologies for Absence.

2. DECLARATIONS OF INTEREST

- 2.1 Disclosure by Councillors of personal interests in matters on the agenda, and whether the Councillor regards their interest as prejudicial under the terms of the Code of Conduct.

3. MINUTES

- 3.1 To accept the minutes of the:

Parish Council meeting 10th November 2020

4. PUBLIC PARTICIPATION

*Up to fifteen minutes will be available to allow for the public to make representations, answer questions or give evidence **in respect of any item of business included in the agenda**, in accordance with Standing Orders.*

5. MINUTES

To accept the following Minutes

- 5.1 **Planning Committee** – to agree the minutes for 16th November 2020.
- 5.2 **Policy Resources & Communications Committee** to note the minutes for the 17th November 2020.
- 5.3 **Grounds & Environment Committee** – to note the minutes 3rd December 2020.

6. FINANCE

- 6.1 To approve the Financial Report and authorise the list of payments in the sum of **£22,084.96** for the period ending 31st October 2020 set out in **Appendix 1**

7. **REPORTS**

- 7.1 District Councillors' Report
- 7.2 County Councillor Report
- 7.3 Rail Matters.
- 7.4 Youth Initiatives
- 7.5 Police report
- 7.6 Report from Councillors on meetings of outside bodies where the Council is represented.

8. **CHAIRMAN'S REPORT**

- 8.1 Current matters (oral report)

9. **CLERK'S REPORT**

- 9.1 **Draft Budget Proposal 2021/22** - the attached report set out in (**Appendix 2**) details the draft budget proposal for 2021/22. Policy Resources & Communications Committee considered the original report in detail on 17th November 2020 (PRC20/22.1) and made the following recommendations.

After careful consideration of the proposed budget requirement Members **RESOLVED** to **RECOMMEND** to full Council that they consider retaining the current precept level at £295,545 and to not apply an increase for the forthcoming financial year 2021/22.

Since Policy Resources and Communications Committee considered the original report we have been notified of a revised projection for the property base for Hassocks from Mid Sussex District Council, therefore the impact on the precept has been amended to reflect this in the current report. The estimated property base was estimated initially to increase by 60 properties whereas the actual expected increase is likely to only be 22

Members are therefore requested to consider the contents of the report and determine the level of budget/precept to be set for 2021/22.

- 9.2 **Annual Return 2019/20** the purpose of this report is to advise Council that the External Auditor has signed off the Annual Return for the year ended 31 March 2020. I am pleased to inform members that the accounts have been agreed without amendment by the External Auditors. (**Appendix 3**) The audit fee for the work undertaken for the financial year 2019/20 is £800 plus VAT.

The Notice of Conclusion of Audit has been duly published in accordance with the Local Audit & Accountability Act 2014 Section 20(2) & 25 and the Accounts and Audit Regulations 2015(SI 2015/234) Government and is available for inspection.

- 9.3 **Pooling Agreement** – Policy Resources and Communications Committee were advised that all staff are members of the Local Government Pension Scheme administered by WSCC. As part of this scheme the Council had been required to previously enter into a pooling agreement. WSCC have recently notified the Council that they're proposing to amend two clauses within the current agreement (**Appendix 4**) the report considered by Policy Resources & Communications was seeking authority to sign the revised forms agreeing to the revised terms. Members considered the proposal and agreed the signing of the amended agreement therefore members are requested to **note** the actions taken.

The Members who signed the original agreement were the Chair and the then vice chair. After considering the content of the amendment it was **RESOLVED** to authorise the signing of the document by the Chair of the Council.

- 9.4 **Adastra Park Ground Conditions:** Grounds and Environment were being requested to consider the option at its meeting 3rd December 2020 (item 7.1) of utilising funds currently allocated to General Professional fees (£4,000) subject to full Council approval to appoint a suitable specialist to advise on the viability/feasibility of developing a cost effective drainage solution to improve the existing ground conditions within Adastra park.

Subject to Grounds & Environment Committee approving the recommendation to Council to utilise some of these funds Council are requested to consider formal approval of these funds and authorise the Clerk to identify and appoint a suitable consultant to undertake this piece of work on behalf of the Council.

- 9.5 **Committee Membership** Cllr Claire Tester has indicated that she would like to be considered to join the Grounds & Environment Committee therefore members are requested to consider this request. With the recent resignation of one of the members on this Committee there are currently nine members. Member's views are sought, currently Cllr Tester sits on the Planning Committee and the newly reconstituted Neighbourhood Planning Committee.

- 9.6 **Co-option of Members** Following the publication of the Notification of Vacancy MSDC has advised the Council that after the statutory notice timescale has elapsed there was no call for election received, therefore the Council is able to Co-opt onto the Council.

A suitable advertisement will be placed inviting interested parties to express an interest with a view to inviting members to consider any applicants in the New Year.

10. **Urgent Matters** at the discretion of the Chairman for noting and/or inclusion on a future agenda.

- 11 Date of next meeting 12th January 2021

EXCLUSION OF PUBLIC AND PRESS In view of the confidential nature of the business about to be transacted Councillors will be referred to the Confidential agenda If any members of the public or press are present they will be requested to withdraw from the meeting.

FILMING, RECORDING OF COUNCIL MEETINGS AND USE OF SOCIAL MEDIA

During this meeting members of the public may film or record the Committee and officers from the public area only providing it does not disrupt the meeting. The Confidential section of the meeting may not be filmed or recorded. If a member of the public objects to being recorded, the person(s) filming must stop doing so until that member of the public has finished speaking. The use of social media is permitted but members of the public are requested to switch their mobile devices to silent for the duration of the meeting.

Please Note

All members of the public are welcome to attend to attend meetings of the Parish Council and its Committees.

Item 4 – a period of 15 minutes will be set aside for the public statements and questions relating to the published non-confidential business of the Meeting.

It may be necessary to consider particular items in confidential session and where this arises, these items will be considered at the end of the agenda



APPENDIX 1 (1064)

| Hassocks Parish Council 2020/21 | | | | |
|---|-----------------------------------|------------|-----------------|------------------------------------|
| Current bank A/C 2114 | | | | |
| List of Payments made between 01/10/2020 and 31/10/2020 (incl. VAT) | | | | |
| Date Paid | Payee Name | Ref | Amount | Transaction Detail |
| 08/10/2020 | Warnes Windows | 6339 | 25.00 | P/O window clean Sept |
| 09/10/2020 | St Catherines Hospice | 6341 | 300.00 | S137 Grant - St Catherines Hospice |
| 09/10/2020 | Victim Support | 6342 | 250.00 | S137 Grant - Victim Support |
| 09/10/2020 | Citizens Advice | 6343 | 500.00 | S137 Grant-Citizens Advice |
| 09/10/2020 | Kent Surrey Sx Air Ambulance | 6344 | 250.00 | S137 Grant- Air Ambulance |
| 09/10/2020 | 4 Sight | 6345 | 400.00 | S137 Grant- 4 sight vision |
| 09/10/2020 | HKD Transition | 6346 | 500.00 | S137 Grant- HKD |
| 20/10/2020 | HMRC/PAYE | 6347 | 2148.75 | Oct Salaries PAYE/NI |
| 12/10/2020 | Ian Parkin Plumbing | 6348 | 1760.00 | New boiler/Tap repair |
| 12/10/2020 | Mark Mulberry | 6349 | 126.00 | Payroll July-Sept |
| 12/10/2020 | James Wilson Tree Care | 6350 | 150.00 | Emergency Tree Work Adastra |
| 12/10/2020 | Avoncrop Amenity Products | 6351 | 988.05 | Bowls green materials |
| 12/10/2020 | Trigger Solutions | 6352 | 264.00 | Website Accessibilty |
| 20/10/2020 | void cheque | 6353 | 0.00 | void cheque |
| 12/10/2020 | Greenscene Landscapes | 6354 | 488.95 | Floral displays |
| 12/10/2020 | Sussex Solar Ltd | 6355 | 900.60 | Repairs to pavilion heating |
| 12/10/2020 | The Monday group - West | 6356 | 750.00 | S137 Monday Group donation |
| 12/10/2020 | Hassocks Allot. Holders Assoc. | 6357 | 200.00 | Annual Payment to HAAHA |
| 12/10/2020 | Close Invoice Finance/TSS | 6358 | 114.66 | September Legionella Test |
| 20/10/2020 | void cheque | 6359 | 0.00 | void cheque |
| 27/10/2020 | Clayton and Keymer RB Legion | 6360 | 37.00 | 2 x Remembrance wreaths |
| 26/10/2020 | Warnes Windows | 6361 | 25.00 | P/O Window clean October |
| 26/10/2020 | Viking | 6362 | 390.34 | Office stationery-various |
| 26/10/2020 | Kaycee Roofing Ltd | 6363 | 66.00 | Repair to Pavilion Roof |
| 26/10/2020 | KCS Professional Services | 6364 | 199.22 | P/Copier charges |
| 26/10/2020 | Nick Setford | 6365 | 52.50 | Groundsman Cover |
| 26/10/2020 | Certas Energy UK | 6366 | 236.78 | Fuel for tractor |
| 26/10/2020 | Safeplay Playground Services | 6367 | 183.60 | Sept&Oct play inspections |
| 26/10/2020 | Petty Cash | 6368 | 56.90 | Petty Cash Top Up. |
| 09/10/2020 | G Jeffcott | 6369 | 40.00 | Repair to Pav downpipe |
| 09/10/2020 | Biffa Waste Services Ltd | 6370 | 218.88 | Biffa Waste 29.9.20-23.10.20 |
| 01/10/2020 | Tracy Forte (Bates) | BACS | 48.00 | Eye test reimburse |
| 12/10/2020 | Rob Eager- Rooted Gdn Services | BACS | 250.50 | B/G Gdn maintenance |
| 20/10/2020 | Total October Salaries | BACS | 6566.76 | October Salaries |
| 20/10/2020 | WSCC Pension Fund | BACS | 2396.79 | October Pension Contributions |
| 26/10/2020 | T M Chemicals Ltd | BACS | 182.96 | Moss remover for tennis courts |
| 26/10/2020 | John Bailey (Jap Knotweed Sx) | BACS | 225.00 | Jap Knotweed Inspect. (GofR) |
| 05/10/2020 | Barclays Bank | BARCLAYS | 30.14 | Bank Charges 13.8.20-13.9.20 |
| 09/10/2020 | British Gas | BGAS D/D | 8.33 | P/O Gas Oct D/D |
| 16/10/2020 | British Gas | BRITGAS/D | 3.57 | P/O Gas D/D Oct |
| 15/10/2020 | British Telecom | BT D/D | 95.95 | P/O Telephone Oct D/D |
| 05/10/2020 | Castle Water | CASTLE D/D | 14.93 | Pav water D/D Oct |
| 05/10/2020 | Castle Water | CASTLE D/D | 5.57 | Bowls Green Water D/D Oct |
| 05/10/2020 | Castle Water | CASTLE D/D | 30.23 | P/O Water Oct D/D |
| 21/10/2020 | Campaign to Protect Rural England | CPRE D/D | 36.00 | Annual Subscription 2020 |
| 01/10/2020 | edf energy | EDF D/D | 146.00 | Pavilion elec D/D Oct |
| 01/10/2020 | edf energy | EDF D/D | 52.00 | P/O elec Oct D/D |
| 01/10/2020 | Mid Sussex District Council | MSDC D/D | 275.00 | Business Rates Oct D/D |
| 01/10/2020 | Southeast water | SEWAT D/D | 95.00 | Allot water D/D Oct |
| | Total Expenditure | | 22084.96 | |
| | Signed..... | | | |
| | Date..... | | | |

(2014)

Date: 05/11/2020

Hassocks Parish Council Current Year

Page 1

Time: 17:08

Bank Reconciliation Statement as at 05/11/2020
for Cashbook 1 - Current Bank A/C 2114

User: TRACY

| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|---|-----------------------|-----------------------------|------------------|
| Current Bank A/C 2114 | 30/10/2020 | 3 | 69,970.84 |
| | | | <u>69,970.84</u> |
| <u>Unpresented Cheques (Minus)</u> | | <u>Amount</u> | |
| | | | <u>3,349.32</u> |
| | | | 66,621.52 |
| <u>Receipts not Banked/Cleared (Plus)</u> | | | |
| 15/10/2020 Inv020BACS | | 10.80 | |
| | | | <u>10.80</u> |
| | | | 66,632.32 |
| | | Balance per Cash Book is :- | 66,632.32 |
| | | Difference is :- | 0.00 |

05/11/2020

Hassocks Parish Council Current Year

17:09

Receipts and Payments Summary - Cashbook 1

Current Bank A/C 2114

| | <u>Receipt Totals</u> | <u>Payment Totals</u> | |
|---------------------------|-----------------------|-----------------------|-----------------------------|
| Total Year to Date | 359,189.90 | 336,219.42 | |
| Total Receipts / Payments | 359,189.90 | 336,219.42 | Closing Trial Balance |
| Opening Balance | 43,661.84 | | <u> </u> |
| Closing Balance | | 66,632.32 | <u>66,632.32</u> |
| | <u>402,851.74</u> | <u>402,851.74</u> | |

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Date: 05/11/2020

Hassocks Parish Council Current Year

Page 1

Time: 17:16

Bank Reconciliation Statement as at 05/11/2020
for Cashbook 2 - Tracker A/C 3548

User: TRACY

| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|---|-----------------------|-----------------------------|-------------------|
| Tracker A/C 3548 | 30/10/1020 | 1 | 403,457.21 |
| | | | <u>403,457.21</u> |
| <u>Unpresented Cheques (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 403,457.21 |
| <u>Receipts not Banked/Cleared (Plus)</u> | | | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 403,457.21 |
| | | Balance per Cash Book is :- | 403,457.21 |
| | | Difference is :- | 0.00 |

05/11/2020

Hassocks Parish Council Current Year

17:16

Receipts and Payments Summary - Cashbook 2

Tracker A/C 3548

| | <u>Receipt Totals</u> | <u>Payment Totals</u> | |
|---------------------------|-----------------------|-----------------------|-----------------------|
| Total Year to Date | 330,391.63 | 295,000.00 | |
| Total Receipts / Payments | 330,391.63 | 295,000.00 | Closing Trial Balance |
| Opening Balance | 368,065.58 | | |
| Closing Balance | | 403,457.21 | <u>403,457.21</u> |
| | <u>698,457.21</u> | <u>698,457.21</u> | |

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Date: 05/11/2020

Hassocks Parish Council Current Year

Page 1

Time: 17:17

Bank Reconciliation Statement as at 05/11/2020
for Cashbook 4 - Business Saver 2

User: TRACY

| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|---|-----------------------|-----------------------------|-----------------|
| Business Sver 2 5015 | 30/10/2020 | 1 | 0.05 |
| | | | <u>0.05</u> |
| <u>Unpresented Cheques (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 0.05 |
| <u>Receipts not Banked/Cleared (Plus)</u> | | | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 0.05 |
| | | Balance per Cash Book is :- | 0.05 |
| | | Difference is :- | 0.00 |

05/11/2020

Hassocks Parish Council Current Year

17:18

Receipts and Payments Summary - Cashbook 4
Business Saver 2

| | <u>Receipt Totals</u> | <u>Payment Totals</u> | <u>Closing Trial Balance</u> |
|---------------------------|-----------------------|-----------------------|------------------------------|
| Total Receipts / Payments | 0.00 | 0.00 | |
| Opening Balance | 0.05 | | |
| Closing Balance | | 0.05 | 0.05 |
| | <u>0.05</u> | <u>0.05</u> | |

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Hassocks Parish Council

Draft Budget Proposal 2021/22

Contents

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1. Introduction

The following paper sets out the projected budget out turn for 2020/21 and a draft budget for consideration for 2021/22.

The aim of this document is to create a budget that takes into account both revenue and capital expenditure. As part of the budget setting process a number of factors are required to be considered which include:

- The current impact on the budget as result of Covid 19 and anticipating potential future impacts of the pandemic
- Allowing for general (e.g. inflationary) changes to expenditure where necessary.
- Allowing for future staffing costs.
- Allowing for changes to the Councils operational priorities identified as part of the Business Planning process.
- Taking into consideration the potential possibility that Parish Council precepts may be capped in future years.
- Setting aside an amount to be transferred to reserves to contribute to the cost of longer term projects to support the Councils priorities.
- Being prudent in the Councils assessment of future income streams.
- The level of unallocated reserves should be set at a prudent level to allow for unforeseen but possibly costly expenditure.

The Council now operates a balanced budget approach rather than relying on reserves to fund any shortfall in operating costs. It seeks to fund long term projects by allocating funding in advance to support the delivery of the business plan priorities. Since 2018 this has enabled the Council to establish itself on sound financial footing and protect its existing reserves to be utilised to fund the Council's priority projects. Based on the current budget projections, but excluding allocations for future projects, if the Council chose not to increase its precept for 2021/22 the budget would run at a projected **surplus** of **£9,070**. Members may therefore wish to consider a modest inflationary increase in precept alongside potential increase to allow further sums to be allocated to Earmarked Reserves to support the Council priorities once normal business activities resume in the next financial year. Based on the projected outturn for 2020/21 income and expenditure is likely to be significantly down in a number of areas as a direct result of the pandemic where services and facilities have been required to cease to be delivered at various times of the year due to imposed restrictions resulting in an underspend on a number of revenue budgets. Members would need to determine whether any of these underspent funds should be considered to be allocated to Earmarked Reserves (EMR) to support the longer term priorities of the Council prior to the financial year end. It is suggested that if members are minded to utilise some of these funds this should be considered towards the latter part of the financial year when the Council is better placed to assess the final outturn position.

Appendix A this report sets out the impact on the Council Tax Bands if the Council were to choose not to apply an inflationary increase and retain the current precept level.

Timescale for setting the budget

Legally Hassocks Parish Council must set its precept no later than 1st March for the financial year that commences 1st April 2021. In practice the Council normally determines the precept requirement in December. We have not yet received confirmation of our tax base figures from Mid Sussex District Council which are normally provided in December. Therefore for the purposes of calculating the precept the Council Tax Base figure has been estimated to enable the draft precept to be calculated. In the event of this estimated number being adjusted this would either increase or decrease the equivalent band D property

2. Summary of Budget Information

| HPC Precept Year | Property Tax Base (Band D equivalent) | Total Precept | Precept per Band D equivalent Property |
|------------------|---------------------------------------|--------------------------------------|--|
| 2013/14 | | | £55.69 ** |
| 2015/16 | 3296 | £166,276 | £50.44 |
| 2016/17 | 3329 | £181,500 | £54.42 |
| 2017/18 | 3348 | £188,760 | £56.38 |
| 2018/19 | 3365 | £275,009 | £81.73 |
| 2019/20 | 3382 | £280,545 | £82.95 |
| 2020/21 | 3468 | £295,545 | £85.22 |
| 2021/22 | 3490 (to be confirmed) | £295,545 (for illustrative purposes) | £84.68 |

*** if the Council were to retain the (2020/21) precept level due to the increase in property base of Band D equivalent properties the Band D precept would reduce to £84.68 per annum.

3. Summary of projected Income & Expenditure 2020/21 and proposed budgeted 2021/22

| Receipts | 2020/21 Yr. end predicted | Receipts | 2021/22 Draft Budget |
|----------------------------------|---------------------------------|--------------------------------------|-------------------------|
| Precept | 295,545 | Precept (illustrative purposes only) | 295,545 |
| Bank Interest | 361 | Bank Interest | 250 |
| Miscellaneous Income(note 1) | 42,999 | Miscellaneous Income | 0 |
| Allotment Income | 1,442 | Allotment Income | 1,450 |
| Burial Fees | 5,500 | Burial Fees | 5,000 |
| Adastra Park Pavilion (note 2 *) | 0 | Adastra Park Pavilion | 2,000 |
| Adastra Park Grounds* | 2,154 | Adastra Park Grounds | 3,500 |
| Adastra Park Tennis | 2,000 | Adastra Park Tennis | 2,000 |
| Adastra Park Bowling Green | 2,448 | Adastra Park Bowling Green | 2,500 |
| Parking Disc Income | 450 | Parking Disc Income | 500 |
| Total Receipts | 352,899 | Total Receipts | 312,745 |
| Payments | | Payments | |
| Staff (see note 3) | 125,657 | Staff | 156,150 |
| Administration (note 4) | 24,518 | Administration | 32,150 |
| Civic (see note 5) | 600 | Civic | 5,350 |
| Grants | 2,800 | Grants | 4,000 |
| Allotments | 1,080 | Allotments | 1575 |
| Burial Grounds | 3,025 | Burial Grounds (see note 6) | 8,900 |
| Parish Centre/Garage | 8,418 | Parish Centre/Garage (See note 7) | 12,750 |
| Adastra Pavilion | 6,170 | Adastra Pavilion (see note 8) | 13,450 |
| Adastra Park Grounds(note 9) | 14,550 | Adastra Park Grounds (note 9) | 16,250 |
| Play Equipment | 750 | Play Equipment (note 10) | 3,250 |
| Adastra Skate park | 0 | Adastra skate park | 250 |
| Adastra Tennis Courts | 200 | Adastra Tennis Courts | 1250 |
| Bowling Green | 1,500 | Bowling Green | 2,500 |
| Parklands Copse | 250 | Parklands Copse | 1,250 |
| Talbot Field (note 11) | 2,950 | Talbot Field | 1,750 |
| Street Scene (note 12) | 10,000 | Street Scene | 11,100 |
| Street Lighting | 17,000 | Street Lighting | 17,750 |
| Environmental Improvements | 7,950 | Environmental Improvements | 8,850 |
| Neighbourhood Plan | 0 | Neighbourhood Plan | 0 |
| Parking Discs | 650 | Parking Discs | 900 |
| Christmas Lights | 4,000 | Christmas Lights | 3,750 |
| Economic Development | 0 | Economic Development | 500 |
| Total Payments | 232,068 | Total Payments | 303,675 |

APPENDIX 2 (5 of 10)

CAPITAL EXPENDITURE 2020/21

| CAPITAL EXPENDITURE | | EMR Spend |
|---|----------|-----------|
| Adastra Park Masterplan | 153,847 | |
| Section 106 funds received –Adastra Park Masterplan | (32,998) | |
| Net spend from EMR relating to masterplan | | 120,849 |
| Youth Initiatives | 3,000 | 3,000 |
| Total Net Capital Expenditure | | 123,849 |

EFFECT ON RESERVES

| RESERVES | 2020/21 | RESERVES | 2021/22 |
|--|-----------|--|-----------|
| Opening Balance brought forward (a) *** | 386,302 | Total Consolidated Reserves Opening Balance b/fwd. (a)*** | 353,286 |
| Less Total Earmarked Reserves | (217,520) | General reserves 259,634 EMR 93,652 | |
| General Reserves Balance (working capital) | 168,782 | | |
| OPERATING COSTS | | OPERATING COSTS | |
| Add total Receipts (includes £32,999 s106 funding) | 352,899 | Add total Receipts 2020/21 Precept for illustrative purposes only added assuming no increase | 312,745 |
| Less Total Payments | (232,068) | Less Total Payments | (303,675) |
| Projected Budget surplus (a) *** | 120,831 | Budget Surplus– (based on no increase in precept) *** | 9,070 |
| EMR Expended in year | 153,847 | This assumes EMR expended in year (for illustrative purposes only) | (30,000) |
| EMR carried forward | 93,652 | EMR Balance carried forward | 63,652 |
| Projected Total Consolidated Reserves (a) *** | 353,286 | Projected Total Consolidated Reserves (for illustrative purposes only) (a) *** | 362,356 |

(a) *** Opening Reserves Balance - Deficit = Consolidated Reserves c/fwd.

The current Reserve picture is based on existing allocations to Earmarked Reserves (EMR) and does not take into account at present all longer term projects currently under consideration. Due to savings/underspends this year on the revenue budget which has been impacted by the pandemic there may be further opportunities to allocate additional funds to Priority projects by way of EMR late in the year.

4. Budget Notes 2020/21 – 2021/22

| Notes | Details (Significant variations/suggested options) |
|-------|--|
| 1 | Income 20/21 <u>Miscellaneous income</u> was up on budget due to the receipt of section 106 funds towards the play area improvements and a Covid support grant. |
| 2* | Income A number of income streams have been impacted due to the pandemic which has resulted in a decline in revenue particularly across facilities within the park including areas such as the pavilion, cricket, football (park grounds) |
| 3 | Staff Costs (20/21) savings realised this year as currently carrying a vacancy but option to retain budget sought to enable flexibility in the event of revising establishment at some future point. Therefore the proposed budget for next year will be consistent with this year's original budget set for 2020/21. Provision for 2021/22 reflects an allowance for inflationary uplift and incremental progression where appropriate. |
| 4 | Administration (20/21) Overall spend is down this financial year due to underspends on Communications in part due to publications ceasing to publish during lockdowns, Professional Fees are also likely to remain underspent for this year. IT costs have increased this year due to the increase in support/technology required to strengthen the IT reliance of the council in response to the impacts of the pandemic (e.g. remote working/virtual meeting software etc. and member secure email system etc. It is anticipated that IT support costs will remain higher next year. |
| 5 | Civic (20/21) expenditure is significantly down due to the pandemic including a £4,000 unspent allocation for supporting Twinning events which were cancelled as a result of the pandemic. |
| 6 | Burial Ground (21/21) Repairs & Renewals to be retained at higher level to consider repairing/resurfacing path which is currently starting to break up. |
| 7 | Parish Centre Repairs & Renewals Budget Proposed to increase this budget to schedule in works to the outside of Parish offices painting/treating wood frames/doors etc. deferred in 2020/21 due to covid lockdown measures. |
| 8 | Pavilion – The pavilion is likely to remain closed for most if not all of this financial year which has resulted in a reduction in expenditure and income. The building this year has suffered issues regarding the heating system and |

| | |
|----|---|
| | a leaking roof. It is believed the heating issues have now been resolved and we are continuing to monitor the roof issues. As a result the leak(s) various repairs will need to be undertaken (plastering/painting etc.). In addition it will be necessary to replace the existing furniture which was scheduled to undertaken this financial year however with the lockdown this has impacted on various work streams. Therefore additional funds have been incorporated in the proposed budget to cover these works in 21/22. |
| 9 | Adastra Park Grounds (20/21) excludes capital expenditure for the play area refurbishments which was funded directly from the Councils Earmarked Reserves (EMR) and did not form part of the revenue budget. (21/22) Increase allocation re Grounds maintenance by £2,000 to enable garden of remembrance remedial work to lawn areas to be completed. |
| 10 | Play Equipment (20/21) projected underspend as a result of all equipment being replaced and the earlier suspension of playground inspections when the play areas were closed due to the scheduled replacement and the pandemic. It is anticipated that expenditure is likely to resume to normal levels (21/22) and allowance has been made for repairs due to the current high level of usage of the equipment. |
| 11 | Talbot Field (20/21) Costs increased as a result of additional unforeseen tree works being required. |
| 12 | Street Scene (20/21) Budget underspend primarily as Mobile refuse services were ceased by MSDC. |

Overall the revenue budget spend for 2020/21 will be significantly down due to the pandemic which has resulted in a number of services work streams being curtailed/delayed due to its impact. However capital expenditure increased as the result of delivering a significant capital scheme(s) in the current financial year (Play area enhancements)

Income Streams

The Council has a number of key Income Streams that it can utilise.

Precept

Other Income

Adastra Park – Community Pavilion – hire fees
 Grounds (pitch hire fees etc.)
 Tennis Courts (hire fees)
 Bowling green (fees)

Burial Ground

Parklands Allotments

Miscellaneous Income

Sale of Parking Discs

Bank Interest.

5. EARMARKED RESERVES (PROJECTS) projected closing balance 31/03/20

| | Projected Cost | Value | How funded |
|----|------------------------------|---------------|----------------|
| 1 | Hassocks Trading Association | 500 | Reserves |
| 2 | Village sign | 3,000 | Reserves |
| 3 | Park Development scheme | 38,887 | Reserves/S 106 |
| 4 | Tree Planting Initiative | 526 | Reserves |
| 5 | Youth Project | 2,000 | Reserves |
| 8 | Bus Shelter Replacement | 10,000 | Reserves |
| 9 | Repairs Fund | 18,785 | Reserves |
| 10 | Legal/land transfer | 8,000 | Reserves |
| 12 | Parish Acoustics | 3,000 | Reserves |
| 12 | PROW Improvements | 6,000 | Reserves |
| | SDNP CIL Funding | 2,954 | |
| | Total | 93,652 | |
| | | | |

DRAFT

HASSOCKS PARISH COUNCIL

6. Glossary of Terms

Financial Year: The financial year for a Parish Council runs from the 1st April to the 31st March each year, this is set in statute.

A revenue budget: Revenue is the running cost of the council and its services, and the income that meets those costs.

Capital Budget/Earmarked Reserves: A capital budget involves funding for capital projects - the acquisition or construction of long term assets e.g. the development of facilities within Aadastra Park or creation of a cemetery or the purchase of a new council building.

The precept: The Parish Council is able to raise funds by levying a charge on residents. This is known as the precept. The precept is raised through an additional charge on resident's council tax. The billing authority pays, in this case Mid Sussex District Council, each precepting authority the amount they require and collects such sums from its residents through the council tax. Unlike other tiers of government the precept is not capped at present.

Council Tax Bands: The amount of Council tax that you pay varies depending on the "BAND" your property is in. Bands run from A-G, the banding is based on a valuation of a property as at 1 April 1991. Band A is the lowest valuation and Band G the highest. Council tax is usually expressed as the Band D equivalent (this being the mid-point).

Council Tax Base: The Council tax base is determined by expressing all domestic properties in an area as Band-D equivalents. The total amount required to be met from council tax is then divided by the tax-base to produce a Band D charge. From that amount so produced, each of the other seven band council tax charges are calculated.

Council Tax Support (CTRS) Grant: Council Tax Benefit was abolished from 1st April 2013 and each local billing authority was required to provide their own scheme of Council Tax Support to assist vulnerable and low paid residents in paying their council tax.

Support for low income individuals is now provided through a discount applied to their Council Tax Bill, meaning that the Council Tax Base (the number of Band D equivalent properties in a local authority's area that Council Tax is charged on) is reduced and as such, less Council Tax is collected. The net effect of this is that precepting authorities either need to increase their precepts to offset the cost of this or face a reduction in their funding.

Reserves: Part of budgetary control is to ensure adequate but not excessive reserves or balances are held.

It is rare for a local council to hold its reserves other than in the form of easily accessible bank deposit or other short-term savings accounts. Councils have no legal powers to hold revenue reserves other than those for reasonable working capital needs or earmarked purposes. The value of all reserves should be approved by the Council and the amount of working capital to be held should also be approved by the Council.

Precept and Banding Calculator

| <u>Current Year</u> | | <u>Next Year</u> | <u>Increase</u> |
|---------------------|----------|------------------|-----------------|
| £295,545 | Precept | £295,545 | 0.00% |
| 3,468.0 | Tax Base | 3,490.0 | % |
| £85.22 | Band D | £84.68 | -0.63% |

Band D increase per
£1,000 precept rise £0.29

Full Breakdown by Band

| <u>Current Year</u> | | <u>Next Year</u> |
|---------------------|--------|------------------|
| £56.81 | Band A | £56.46 |
| £66.28 | Band B | £65.86 |
| £75.75 | Band C | £75.27 |
| £85.22 | Band D | £84.68 |
| £104.16 | Band E | £103.50 |
| £123.10 | Band F | £122.32 |
| £142.03 | Band G | £141.14 |
| £170.44 | Band H | £169.37 |

Katherine Eberhart
Director of Finance & Support Services
 Legal Services

County Hall
 Chichester
 West Sussex
 PO19 1RQ



For queries with this letter please contact:
 Clare Hughes (Chartered Legal Executive)
 Legal Services
 Email clare.hughes@westsussex.gov.uk

DX 157410 Chichester 8
 (01243) 777100

CONFIDENTIAL

APPENDIX 3

INSERT NAME OF SMALL SCHEDULED BODY

INSERT DATE

Dear Sir/Madam,

SA801/581/CH1

Letter of Variation to the Small Scheduled Body Pooling Agreement ("the Agreement")

As you are aware, the Administering Authority of the West Sussex Pension Fund agreed to create an actuarial pool for certain small admission bodies and, consequently, the Administering Authority and the Small Scheduled Body are party to a Pooling Agreement (the "**Agreement**").

Further to amendments made to the Local Government Pension Scheme Regulations 2013, the Local Government Pension Scheme (Amendment) Regulations 2018 and the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 it is necessary to amend the Agreement as set out in this letter with effect from the date of this letter ("**Variation Date**").

The parties agree that with effect from the Variation Date the Agreement shall be varied as follows:

| | | |
|-----|---|---|
| (a) | Clause 3.1.1 shall be considered amended to reflect the current terminology for contribution rates. | The new wording of Clause 3.1.1 is as follows: The [Admission Body's] or [Small Scheduled Body's] or [Academy's] rates and adjustments certificate (and any future revisions of that certificate) shall be assessed by the Actuary as if the [Admission Body] or [Small Scheduled Body] or [Academy] and all other employing authorities participating in the Pool were a single body. This will reflect both the cost of future accrual (the primary contribution rate) and any amount required to reflect the individual |
|-----|---|---|

(2013)

APPENDIX 3

| | | |
|-----|---|---|
| | | circumstances of the pool (the secondary contribution rate); |
| (b) | Clause 6.3. shall be considered amended to reflect the Local Government Pension Scheme (Amendment) Regulations 2018 (SI 2018/1366) and the payment of an exit credit. | The new wording of Clause 6.3 is as follows: In the event that an [Admission Body] or [Small Scheduled Body] or [Academy] ceases to be such a body and therefore ceases to be an employer in both the Pool and the Fund, the Administering Authority will seek to recover any exit payment due under the [admission agreement] and/or [the Regulations] from the employer or pay any exit credit due under the Regulations to the employer. In the event that these liabilities cannot be recovered from the [Admission Body] or [Small Scheduled Body] or [Academy], a bond provider, their guarantor or a successor body within the Fund, and a shortfall exists within the Fund, these will normally fall to be met by the Pool as a whole. |

Apart from the changes set out in this letter the parties agree the Agreement will remain on the same terms and conditions.

In order to finalise the variation, please arrange for both copies of this letter to be executed and return a hard copy of this letter to acknowledge receipt and confirm your agreement to the necessary variation of the Agreement. Please return the signed copy of this letter to Annabel Collins, Legal Services at West Sussex County Council, County Hall, Chichester, PO19 1RQ by no later than 30th October 2020.

This letter agreement and any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with it or its subject matter or formation shall be governed by and interpreted in accordance with the law of England and Wales.

The parties irrevocably agree that the courts of England and Wales have exclusive jurisdiction to settle any dispute or claim (including non-contractual disputes or claims) that arise out of, or in connection with, this letter agreement or its subject matter or formation.

This letter agreement is to be executed by the parties as a deed, which may be executed in any number of counterparts, each of which is an original and which together have the same effect as if each party had signed the same document.

APPENDIX 3 (3 of 3)

We agree to the variation of the Pooling Agreement as set out above from the date of this letter.

THIS DOCUMENT is executed as a DEED by the undersigned on

2020

EXECUTED AND DELIVERED as a deed on behalf of)
WEST SUSSEX COUNTY COUNCIL by affixing its)
Common Seal in the presence of:)

.....)
Signature of Authorised Signatory)

.....)
Print Name)

EXECUTED AND DELIVERED as a deed by)
[INSERT NAME OF SMALL SCHEDULED BODY])

.....)
Signature of Authorised Signatory)

.....)
Print Name)

.....)
Position)

In respect of Hassocks Parish Council

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK and Ireland) and does not provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(Except for the matter reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

(*delete as appropriate)

Section 12 of the Audit and Accounts Regulations 2015 requires the RFO complete Section 2 of the Annual Governance and Accountability Return prior to passing it to the Council for its approval. This year, the Council approved the Return before the RFO which is a breach of this regulation. In future the Council should ensure the form is duly completed prior to it considering it for approval.

Other matters not affecting our opinion which we draw to the attention of the authority:

Section 12 also requires the notice of public rights to be advertised as soon as practicable after the Annual Governance and Accountability Return is approved by the Council and this in turn was delayed by the late approval by the RFO.

3 External auditor certificate 2019/20

We certify/ ~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

~~*We do not certify completion because:~~

External Auditor Name



External Auditor Signature

Moore

Date

15/11/2020

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

