

# DRAFT MINUTES OF HORSMONDEN PARISH COUNCIL FINANCE COMMITTEE MEETING HELD AT HORSMONDEN VILLAGE HALL ON TUESDAY 24 FEBRUARY 2026 AT 7.30 PM

**Present:** Cllrs Russell (Chair), Richards, Davis, Sheppard.

**In attendance:** Lucy Noakes (Clerk). No members of the public

**Declarations of Interest:** Declarations of pecuniary and non-pecuniary interest in accordance with the Code of Conduct were invited. None were provided.

## 1. APOLOGIES FOR ABSENCE

Cllr Boon . The reason for absence was proposed for acceptance by Cllr Sheppard and seconded Cllr Richards. Unanimous.

## 2. PUBLIC SESSION (no decisions)

None.

## 3. MINUTES OF PREVIOUS FINANCE MEETINGS

The Minutes of the Parish Council Finance Committee Meeting 29.07.2025 had been previously circulated by the Clerk. These were proposed for acceptance by Cllr Richards, seconded Cllr Sheppard, unanimous.

The Minutes of the Parish Council Finance Committee Meeting 25.11.2025 had been previously circulated by the Clerk. These were proposed for acceptance by Cllr Davis, seconded Cllr Richards, unanimous.

## 4. BUDGET MONITORING – END OF YEAR (Appendix 1 –Detailed Receipts & Payments )

The Clerk had circulated Appendix 1 beforehand for Cllrs to consider. The Committee went through each budget head in turn to see whether the Council had a likely overspend or underspend for each, to consider the reason for this and whether any actions may be required by the Council . They made the following observations:

### 110 ADMINISTRATION

#### 4000 Staff Salary

It looked as if there may be a slight underspend here . Some provision had been made for overtime, but the Clerks had not yet claimed any for 205-26.

#### 4050 Staff travel expenses

This had gone overbudget but was not significant in its amount.

#### 4080 Training

There was a small underspend despite the Council providing First Aid Training for village clubs and societies. Cllrs now have a policy in place to ensure each member undertakes at least one session per annum.

**4095 S137**

S137 cannot be budgeted for, however the amounts paid out had been provided for under the Council's budget head 'Grants and Donation Paid' (4250) – which still had some capacity. It was noted that there were two more grant requests to be considered at the March meeting. All S137 expenditure was well within the 25-26 allowance of £11.10 per elector .

**4110 Audit fees**

There was an underspend of £445, as the end of year internal audit payment would come out of next years budget .

**4120 Parish Office Rent and Rates**

The whole amount of £8000 was as yet, unspent. This was a result of prolonged legal procedures to agree the new Parish office lease , resulting in the fact that the move to the new office had not yet taken place. It was considered that a proportional rent for the old office at the Village Hall would be requested by the Village Hall Committee, but this together with rates was unlikely to result in more than £1000 expenditure in total . The Committee therefore considered that some of these funds could be recommended for Virement for another purpose- to be dealt with under EMRs (item 5.)

**4130 Hall Hire**

The invoice for this hire would be received and paid shortly

**4140 Professional Legal fees.**

As the new parish office lease had not been finalised , the invoice for this work had not been received as yet. Any unused amount would go to General Reserves and the office lease legal fees could be paid directly from next year's General Reserves if necessary . It was noted that the invoices for Envirocare Water testing should have been charged to this budget head, but had been taken from elsewhere. Clerk to rectify by transferring within the accounts system

**4150 Subscriptions and Memberships**

The Clerk SLCC membership would be paid from this shortly, absorbing any underspend.

**4190 Office Equipment**

This budget included the Councillor's new laptops, hence the slight over spend.

**4250 Grants & Donations Paid**

The amount budgeted covered the S137 payments made by the Council, as most of these were donations or grants . As the PC no longer had the General Power of Competence these had to be accounted for as S137.

**4290 Neighbourhood planning**

This amount had been budgeted with the idea of it being moved to an EMR for future revision of the NH plan . Clerk to move into new EMR, as budgeted for.

**4410 General Reserves top up**

This amount was budgeted to bolster the Council's depleted General Reserves following a large amount of unexpected expenditure in the previous financial year for repairs to the Institute Building and Clock tower. The amount was therefore unspent and would go straight into General Reserves at end of year

**120 OUTSIDE SPACES****4300 Landscaping and Ground works**

There looked to be a small underspend once all invoices for the year were paid. No additional grass cuts had been necessary this year.

**4330 Tree works**

There was an overspend in this area and hence more provision had been made in next year's budget for this.

**4340 Parish Planting Scheme**

Underspend, as no volunteers had stepped forward to plant anything this year. There would be no provision in the 26-27 budget for this item. If any volunteers stepped forward it is considered likely that the amount required would be insignificant and could come out of General Reserves.

**4390 Traffic Solutions Project**

This budget head is solely for maintenance of the SIDs and was considered on target. It was suggested that the budget head should be changed to 'SID's Maintenance' if possible to give a better description of its use.

**130 PLAY AREA****4400 Inspections**

This item had gone over budget as costs had risen unexpectedly.

**140 TOILETS****4310 Maintenance**

Large overspend, but it was noted that the costs of the CCTV installations and electricity costs had needed to come from this heading, however the PC had received a grant to cover these costs, under 110 1100 Grants and Donations Received. Other amounts had been spent for unexpected blockage clearance and descale required to gents urinal as well as external painting costs, which were not budgeted for but were best carried out before the solar panels were installed.

**4350 Equipment Replacement**

There was no budgeted amount for this, but for security reasons a new security gate had to be fitted to prevent access to the rear of the building and this had been charged to this budget heading, as it was replacement of the previous gate.

**4500 Water and Sewage**

These costs had risen dramatically over the past year for domestic users as well as business users, hence an increased budget was to be provided next year

**4510 Cleaning**

There may be a slight underspend on this heading as not many extra cleans had been required this year.

**150 STREET LIGHTING****4310 Maintenance**

There was no budget for this heading but a street lighting electrical survey and condition report had been necessary. This would not be required again for another 5 years.

**4350 Equipment Replacement**

The amount had been budgeted so that it could be added into the EMR for Street Lighting Improvements as it was considered by the Council that this would need to be built up to pay for replacement of the 48 lights owned, at some point in the future.

**4600 Repairs**

Slight overspend, but it was still considered that the reactive maintenance contract was better value for money at present than a monthly maintenance plan.

**170 ASSET MANAGEMENT****4310 Maintenance**

It was noted that £599.96 had been charged to this account for Envirocure water testing management . It was suggested that the Clerk transfer this payment to 110 4140 'Professional and Legal Fees' as it had been budgeted for under that heading .

The amount of £192 charged for the Clock service would be better transferred to 4710 'Clock and Clock Tower' . Clerk to transfer.

**4700 War Memorial**

The amount spent to be transferred to the correct heading as this referred to water costs for the toilets and had been allocated in error. The underspend resulted as the missing letters had not been replaced and the potential for adding names to the memorial had not been up taken this year .

**4730 The Institute Building**

Overspend owing to required electrical works, guttering repairs and Fire alarm repairs, none of which could be anticipated. The budget has been increased for next year as there may be some repairs required to the flat roofs, although the extent and cost of this was again difficult to anticipate.

The Chair summarised: The Committee examined the various budget headings in the light of projected end of year totals and it appears there will have been a modest underspend which can be accounted for; in particular, in respect to delays to the parish office relocation and the budgeted transfer to General Reserves.

**5. CONSIDER EMR'S FOR 2026-27**

The Committee reviewed the EMR's as Appendix 2 as circulated by the Clerk prior to the meeting and the Chair made a proposal to recommended the following transfers to EMR prior to end of year:

An amount of £5500 for a new heading 'Highways Improvement Plan (HIPs) Projects' and an amount of £1500 for a new heading 'Office relocation costs', to be allocated by virement from budget head 110 4120 'Parish Office Rent and Rates' .

These amounts are in addition to the budgeted transfers of £5000 to EMR for the existing 'Street Lighting Improvements' heading and £1000 to the new 'Neighbourhood Plan Reserve'.

This recommendation was voted for unanimously and will be taken to the Parish Council for consideration at their meeting on March 2026.

**6. ANY OTHER BUSINESS ( DISCUSSION ONLY)**

None.

**There being no further matters to discuss the meeting ended at 8.40 pm.**