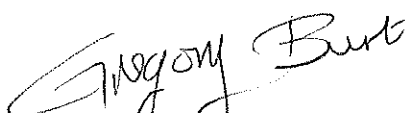




To All Councillors on the Finance & General Purposes Committee,

You are hereby summoned to attend a Meeting of the Finance and General Purposes Committee to be held in the Billingshurst Centre, Roman Way, Billingshurst, on Wednesday 27 May 2026, at 7.30pm.

Members of the public are welcome to attend this meeting and speak for a maximum of three minutes about an item on the agenda for this meeting during the Public Session at the discretion of the Chairman. They must give their name.


G. C. Burt
Clerk to the Council

20 May 2026

AGENDA

1. Chairman's Announcements
2. Apologies for absence.
3. To Receive Declarations of Interest and notification of Changes to Members' Interests.
4. Public Session. Members of the public are welcome to attend this meeting and speak for a maximum of three minutes about an item on the agenda for the meeting, at the discretion of the Chairman. They must give their name.
5. Minutes of the meeting held on 29 April 2026, previously circulated; to confirm and sign as a correct record.
6. Clerk's Report.
7. To approve payments and note any receipts for
 - a) April 2026 - Appendix A.
8. To note
 - a) Cashbook 1 bank reconciliation to 30 April 2026 - Appendix B.
 - b) Cashbook 3 bank reconciliation to 30 April 2026 - Appendix C.
9. To note debtors – Appendix D.
10. To review Grants Policy – Appendix E.

11. 83a High Street: Update on *The Depot* and residential flat - Appendix **F**.
12. Date of Next Meeting – **Wednesday 24 June 2026**
13. Exclusion of Press and Public
14. To consider increased financial support for Billingshurst Centre in light of diminished reserves and proposed pay award - Appendix **G**.

Committee Members: PD, CG, PB, EB, CJ, JH, TL, MM

Members of the public should be aware that being present at a meeting of the Council or one of its Committees or Sub-Committees will be deemed as the person having given consent to being recorded (photograph, film or audio recording) at the meeting, by any person present.

APPENDIX A

Date: 20/05/2026

Billingshurst Parish Council Current Year

Page 1

Time: 16:49

Current Bank A/c

List of Payments made between 01/04/2026 and 30/04/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/04/2026	WorkNest Ltd	013820	6,164.58		Training mileage
01/04/2026	Billingshurst Comm. & Conf. Ce	013821	486.35		Room hire - March
01/04/2026	Greg Burt	013822	501.05		New youth session TWEET advert
01/04/2026	Horsham DC	DD	168.96		Bin emptying
07/04/2026	BT	DD	61.76		Broadband The Depot
09/04/2026	High Speed Training Limited	CARD	24.00		Food safety training
09/04/2026	Sun-X (UK)	CARD	474.00		BCCC window UV film - deposit
09/04/2026	Netcom IT Solutions	DD	1,278.21		Phones + IT
10/04/2026	British Recycled Plastic	CARD	761.93		New raised planter / High St
10/04/2026	Parkfield Retail Ltd	DD	107.95		Misc ironmongery
13/04/2026	British Gas	DD	12.09		Aversane Hall electricity
14/04/2026	The Workplace Depot	CARD	209.99		Cabinet for the Depot
14/04/2026	Sun-X (UK)	CARD	474.00		BCCC window UV film - balance
15/04/2026	A272 Design	SO	618.00		Village TWEET advert
15/04/2026	Southern Water	DD	60.00		Water etc 83a High St
16/04/2026	Horsham DC	DD	383.60		Bin emptying etc
20/04/2026	Siemens Fin Serv	DD	194.54		Copier hire
20/04/2026	Restream Inc.	CARD	14.46		Restream
20/04/2026	Public Works Loan Board	DD	10,831.25		Loan repayment - 83a purchase
21/04/2026	Mailchimp	CARD	11.64		Mailchimp
22/04/2026	SSE	DD	209.88		Street furniture electric
23/04/2026	Canva Up Ops Ltd	CARD	100.00		Poster maker software sub
23/04/2026	ALE Bus Machines	DD	30.97		Coper usage
23/04/2026	EE & T Mobile	DD	44.04		Mobile phones
23/04/2026	Netcom IT Solutions	DD	678.99		Phones + IT
24/04/2026	Engie Gas Ltd	DD	184.96		Gas 83a High St
28/04/2026	4 The Youth Ltd	013817	4,500.00		Youth sessions at Depot Part 1
28/04/2026	OVO	DD	87.00		Electric 83a High St
29/04/2026	Online Playgrounds	CARD	152.92		Online Olaygrounds
29/04/2026	Rialtas Business Solutions Ltd	013816	1,912.80		Account package support etc
29/04/2026	PWLB	DD	10,128.52		Loan - BCCC Extn
30/04/2026	Sussex Land Services	SO	2,697.80		GM - April
30/04/2026	NatWest	BACS	31.95		Bank charges
Total Payments			<u>43,598.19</u>		

10:32

Current Bank A/c

Cash Received between 01/04/2026 and 30/04/2026

<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
09/04/2026	Fowlers Letting Ltd		83a Flat net rent	949.20
27/04/2026	Horsham District Council		Precept Part I	280,169.00
16/04/2026	Sales Recpts Page 94		Sales Recpts Page 94	843.82
13/04/2026	Sales Recpts Page 95		Sales Recpts Page 95	554.39
			Total Receipts	<u>282,516.41</u>

APPENDIX B

Date: 20/05/2026

Billingshurst Parish Council Current Year

Page 1

Time: 16:43

Bank Reconciliation Statement as at 30/04/2026
for Cashbook 1 - Current Bank A/c

User: GREG

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Current Account	30/04/2026		465,079.07
Treasury Reserve Deposit	30/04/2026		140,062.33
Unity Bank	30/04/2026		422.81
			605,564.21

<u>Unpresented Payments (Minus)</u>			<u>Amount</u>
05/03/2026	13780	Tyco Fire & Integrated Solutio	19,857.90
05/03/2026	13791	Billingshurst Romans RFC	350.00
31/03/2026	013802	Adrian Mobile Locksmith Ltd	91.15
31/03/2026	013810	WBC Cares UK	4,054.60
31/03/2026	013813	Deacon Asset Management	20.00
31/03/2026	013815	Meadows Wellbeing	20.00
01/04/2026	013821	Billingshurst Comm. & Conf. Ce	486.35
			24,880.00
			580,684.21

<u>Unpresented Receipts (Plus)</u>			0.00
			0.00
			580,684.21
Balance per Cash Book is :-			580,684.21
Difference is :-			0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

APPENDIX C

Date: 13/05/2026

Billingshurst Parish Council Current Year

Page 1

Time: 12:45

Bank Reconciliation Statement as at 30/04/2026
for Cashbook 3 - Bonus Saver Account

User: GREG

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Bonus Saver Account	30/04/2026		194,504.45
			<u>194,504.45</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			194,504.45
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			194,504.45
		Balance per Cash Book is :-	194,504.45
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

APPENDIX D

18/05/2026

Billingshurst Parish Council Current Year

Page 1

10:33

SALES LEDGER 1 UNPAID INVOICES BY DATE

User: GREG

<u>Invoice Date</u>	<u>Invoice No</u>	<u>A/c Code</u>	<u>A/c Name</u>	<u>Net Value</u>	<u>VAT</u>	<u>Invoice Total</u>	<u>Balance</u>
30/06/2025	BPC100	BCCC	BCCC	5,419.60	1,083.92	6,503.52	6,503.52
13/08/2025	BPC109	WSCC	WSCC	766.50	0.00	766.50	766.50
28/01/2026	BPC123	BCCC	BCCC	5,702.24	1,140.45	6,842.69	6,842.69
27/02/2026	BPC124	BCCC	BCCC	5,543.72	1,108.74	6,652.46	6,652.46
03/03/2026	BPC128	BSRA	BSRA	1,687.64	0.00	1,687.64	843.82
03/03/2026	BPC129	BCCC	BCCC	5,516.48	0.00	5,516.48	5,516.48
26/03/2026	BPC136	BCCC	BCCC	141.61	28.32	169.93	169.93
31/03/2026	BPC132	BCCC	BCCC	5,543.72	1,108.74	6,652.46	6,652.46
TOTAL INVOICES				30,321.51	4,470.17	34,791.68	33,947.86



GRANTS POLICY

1. Scope of Funding

A grant is any payment made by the Parish Council to an organisation for a specific purpose that will benefit the Parish or residents of Billingshurst, and which is not directly controlled or administered by the Parish Council. The law requires that Section 137 grants must be “in the interests of or will directly benefit the area or its inhabitants, or of part of it, or of some of it” and “the direct benefit should be commensurate with expenditure”.

Funding support will be considered to voluntary and community sector organisations that are:

- based in or around Billingshurst and delivering activities or services to the people of Billingshurst
- based outside of Billingshurst but are providing activities or services not otherwise available to the people of Billingshurst

2. Policy

Billingshurst Parish Council awards grants, at its discretion, to organisations which can demonstrate a clear need for financial support to achieve an objective which will benefit the Parish by:

- providing a service
- enhancing the quality of life
- improving the environment
- Promoting the Parish of Billingshurst in a positive way

The Parish Council will not award grants to:

- Private individuals
- Commercial organisations
- Purposes for which there is a statutory duty upon other local or central government departments to fund or provide
- “Upward funders” ie local groups where fund-raising is sent to a central HQ for redistribution
- Political parties



- Religious organisations, unless for a purpose which does not discriminate on grounds of belief.

Only one application for a grant will be considered from any organisation in any one financial year. Ongoing commitments to award grants in future years will not normally be made; Councillors are keen to support projects that will be sustainable going forward. A fresh application will be required each year. Grants will not normally be made retrospectively.

3. Availability of Funds

The availability of funds to support voluntary activity is dependent on the Council's overall financial position and the choices it makes when allocating its resources. The Council will support direct financial support in the form of grants to eligible bodies. It is not just the role of the Parish Council to award grants. Where possible it actively encourages organisations to seek grants from other agencies to finance projects.

4. Application procedure

Organisations requesting financial assistance will be invited to **submit a letter of application, completed application form and most recent certified accounts**, to the Parish Council for consideration, and organisations will be required to explain the reasons for the grant with clear aims and objectives.

Each application will be assessed on its own merits. However, to ensure as fair a distribution as possible of available funds, the Parish Council will take into account the amount and frequency of any previous awards. Due account may also be taken of the extent to which funding has been sought or secured from other sources or fund raising activities.

If the grant is for the purpose of purchasing equipment or towards a building project for example, then if the total cost of the project:

- i. is greater than £3,000, then the applicant must provide at least 3 quotes.
- ii. is less than £3,000, but greater than £500, then the applicant should endeavour to provide 2 quotes, if not, please advise why this has not been possible.

For the 2025-26 financial year onwards, grant applications will be considered twice per year, at the April and September meetings of the Finance & General Purposes Committee. Applications, together



with all supporting documentation as set out above, must be received by the 15th of the those months and no later. It is the intention to award 50% of the available budget on each occasion.

5. Giving of a Grant

If the application for a grant is successful the Council would welcome a report showing how the money was spent.

Should a grant be awarded but not then used for the purpose intended, it must be returned to the Council.

Where a grant is given for the purchase of a capital item or works, payment is made upon receipt of a copy of a paid invoice for at least the amount requested.

6. Helping with grants

The Council is willing to signpost organisations to various funding sources, but cannot assist with, complete or submit applications for funds on behalf of any third party.

Adopted 29 March 2017

Revised 17 March 2021

Revised 16 March 2022

Revised 29 January 2025



APPLICATION FOR GRANT FOR VOLUNTARY ORGANISATIONS

1.	Name of Organisation	
2.	Name, Address and Position of Contact in Organisation	
3.	Telephone Number of Contact	
4.	Is the Organisation a Registered Charity? If yes, Charity Number	Yes/No
5.	Amount of grant requested	£
6.	For what purpose or project is the grant requested?	
7.	What will be the total cost? (See 4i & ii of T&Cs)	£
8.	When will the money be spent?	
9.	Who will benefit from the project?	
10.	Approximately how many of those who will benefit are Billingshurst parishioners?	



Please submit this form together with a covering letter giving any other information which you feel will support the application, together with recent certified accounts. In signing this form you agree to abide by any Terms & Conditions included within the policy.

Signed Date

Name (In capitals)

APPENDIX F
BILLINGSHURST PARISH COUNCIL
FINANCE & GENERAL PURPOSES COMMITTEE

27 MAY 2026

83A HIGH STREET / *THE DEPOT*

FOR INFORMATION

REPORT BY ASSISTANT CLERK

The Depot has continued to attract more interest from potential hirers and, an increase in use by existing users.

During the last quarter (Jan 26 – Mar 26) the venue was used by:

- **Billingshurst Wargaming Group** – a social group open to those 12 and over, attendees play several different formats of wargames. The introduction of a Warhammer 40,000 league has proved very popular.
- **Billingshurst Scouts and Guides** – as a meeting space for the planning of the forthcoming Billingshurst Show.
- **Nudge Education** – a company who provide services for young people who are chronically disengaged, out of education, or at risk. (In the previous quarter they were using *The Depot* weekly however their need has reduced and are now hiring on a fortnightly basis).

'Iggy's @ The Nest' have stopped using *The Depot*. There has been a lack of response to communication, but it may be linked to the ongoing request for proof of insurance. *The Depot* is available to hire for any local organisation with a youth aspect, so long as the organiser can present in date public liability insurance. This is in line with the Parish Council's policy on the hire of open spaces and the Billingshurst Centre's hirer policy.

Additionally, since the aforementioned quarter, the venue has been used by the BilliLit event as an additional space for their workshops.

Change of Use

A planning application was submitted to the planning authority (*min 23/26b refers*) but later withdrawn following planning officer feedback. Subsequently a full planning application was submitted instead of the s27 change of condition application.

The full application has now been validated by Horsham District Council under reference DC/26/0710 and due to be considered shortly by the planning officer.

This change of use will remove the youth focus of *The Depot*, to allow for all round community use.

Youth Work within the Village

Billingshurst Youth Club launched on 15 May and is now in its fifth week. The club is being actively attended by a core group of 5-6 each week with the same number again coming less regularly.

Attendees are engaged with by a qualified youth worker from 4TheYouth and drop ins from our own Neighbourhood Wardens. Activities have so far included pizza making, computer games, film night and board games. *The Depot's* portable pool table has proven very popular despite its small size!

Wardens report that this has already helped them to make acquaintances with new children that they otherwise hadn't previously crossed paths with.

The Committee is invited to note this report.

83A HIGH STREET / FLAT

FOR INFORMATION

REPORT BY CLERK

Following repeated complaints by the tenant about rotting window frames in the bathroom and kitchen, I have agreed to do the former this year at a cost of £1,200 and the latter next year. The bathroom contains two windows, one of which contains no opening part. The replacement will contain an opening element which should reduce condensation and dampness etc.

Members may recall that as part of the original conversion works, the utilities were supposed to have all been split. However for some reason, (cost or laziness) this was not done, and sub-meters were installed instead, meaning we have to periodically recharge the flat tenant. It subsequently materialised that the flat and downstairs already had separate water supplies and meters. These were checked and replaced last year and we have at last got separate water accounts for the upstairs and downstairs; we only therefore now have to recharge in respect of gas and electricity.

Members may recall that when we purchased 83a, we decided not to *opt to tax* the premises. Having taken professional advice the Council decided that as this would mean we would have to charge VAT on the flat rent, the disadvantage of doing this would not be outweighed by the ability to reclaim the VAT on the original building works.

To this end I have not reclaimed any VAT incurred on the entire premises since. However, it recently occurred to me to check whether this VAT position related only to the premises and not necessarily the activities within.

Mark Mulberry advised:

Hi Greg,

Thank you for your email. I am pleased to hear the youth provision in the downstairs space is going well.

1. The decision not to opt to tax

The option to tax (under Schedule 10 VATA 1994) is a decision that relates to supplies the council makes of the property itself – principally the grant of a lease, the licence to occupy, or an outright sale. By not opting to tax, the council elected that:

- the rental of the upstairs flat is an exempt supply (correctly, no VAT charged); and*
- VAT incurred on the original works and on subsequent costs attributable to that exempt rental activity is not recoverable as input tax (subject to the partial exemption de minimis rules in s.33(2) VATA 1994 / VAT Notice 749 §7.2).*

The option therefore governs the VAT liability of supplies of the building. It does not, by itself, characterise what happens inside the building when the council uses the space for its own purposes.

2. Community activities in the downstairs space

The VAT treatment of the community use is a separate question: is the council making a supply for VAT purposes when it provides those activities, and if so, is that supply business or non-business?

Applying VAT Notice 749 and Notice 742:

- Where the council itself runs youth-centric community activities funded from the precept and provided free of charge (or governed by a specific statutory regime that does not apply to the private sector), those activities are typically treated as non-business and outside the scope of VAT. VAT incurred on related costs is recoverable under s.33 VATA 1994 in the ordinary way.*

- Where the council charges for use of the downstairs space – for example, hiring the room out to a third-party youth group or letting it for sessional use – the general rule in Notice 742 §2.4–2.6 applies and the supply is VAT-exempt (because the building is not opted to tax). VAT on costs attributable to that exempt activity feeds into the partial exemption calculation and the £7,500 / 5% de minimis test.

- Where the council allows another body to use the space in return for non-monetary consideration, this is still a business activity (Notice 749 §10.3) and needs to be considered on its facts.*

In short: the absence of an option to tax does not extend to the activities; it determines the liability of supplies of the property. The activities themselves must be tested on their own characteristics.

3. Recommended actions

- *Map the current downstairs activities into three categories: (a) council's own non-business community provision; (b) charged hires to third parties; (c) any non-monetary arrangements.*
- *Ensure the sales-ledger VAT codes used for any charged hires reflect exempt treatment (code E) – not standard-rated and not outside-scope.*
- *Include any input VAT attributable to category (b) in the year-end partial exemption review against the £7,500 / 5% de minimis threshold.*

Kind regards,

Mark

Whilst this advice may seem complex, it basically means that we can in future reclaim VAT in most instances where it relates to our activities in *The Depot*.

The Committee is invited to note this report.