



Carnforth Town Council

MEMBERS OF THE PUBLIC AND PRESS ARE WELCOME TO ATTEND

**Summons to attend the meeting of the Finance & Governance Committee
to be held at Carnforth Civic Hall meeting room at 5:15pm
on Wednesday 8th September 2021**

A G E N D A

- 21088. Apologies:** To receive apologies
- 21089. Declarations of Interest:** To receive Declarations of Interest and Dispensations on items on the Agenda
- 21090. Urgent Business:** To consider any items of urgent business not on the agenda
- 21091. Minutes:** To consider Minutes of the meeting held on 11th August 2021
- 21092. Actions:** To consider actions and related updates and progress not covered on the agenda
- 21093. Budget Monitoring and Bank Reconciliation:** To consider budget monitoring and bank reconciliation as at 31st August 2021
- 21094. Payments List:** To consider payments list (to follow)
- 21095. Carnforth Street Festival:** To consider funding of the recent Carnforth Street Festival
- 21096. Council Policies and Procedures:**
 - 1) Reserves Policy
- 21097. Town Council's website:** To consider plans for a review, relaunch and ongoing maintenance of the Town Council's website
- 21098. Items for next Agenda:** To consider any agenda items for next meeting
- 21099. Date & Time of next meeting:** To consider date and time of next meeting (Wednesday 13th October 2021 at 5:15pm)

Clerk and Proper Officer

03 September 2021

Tel: 07846 256 006 Email: clerk@carnforhtowncouncil.org

FINANCE & GOVERNANCE COMMITTEE

Draft Minutes of the meeting held on Wednesday 11th August 2021 at 5:15pm at Carnforth Civic Hall meeting room

Present: Councillors Grisenthwaite (Chair); Branyan (Town Mayor); Jones and Watson

In attendance: Bob Bailey, Clerk & Proper Officer

21088 Apologies: Apologies were received from Councillors Gardner and Reynolds

21089 Declaration of interests and dispensations: There were no declarations of interest or dispensations for items on the agenda.

21090 Urgent Business: The following matters were considered:

- 1) **National Non-Domestic Rates (NNDR):** The Clerk reported that a letter had been received from Lancaster City Council apparently relating to the NNDR payable for the Civic Hall (account reference 101136459) and that separately an invoice for NNDR at Crag Bank Village Hall (account reference 102015375) had also been received. Qualification for Small Business Rate Relief. (SBBR) is expected to change following the Town Council taking over the stewardship of Crag Bank Village Hall but as there was no supporting guidance it was unclear exactly what was payable now and whether and for how long each property would qualify for SBBR. **ACTION: Clerk to request further guidance and clarity from Lancaster City Council and to liaise with the Councillor Grisenthwaite on NNDR payments due.**

Update: Lancaster City Council subsequently provided guidance on the qualification of SBBR and it was confirmed that NNDR for the Civic Hall will become payable on 5th June 2022, this being one year from when Carnforth Town Council became the 'owner/occupier' of Crag Bank Village Hall. Carnforth Town Council continues to be eligible for SBBR for the Civic Hall for 12 months under the multiple occupation SBBR rules. After this time, full NNDR will be payable on both properties. SBBR can only ever be awarded on one property, therefore, full NNDR is payable for Crag Bank Village Hall and the invoice covers the period from when the Town Council took over stewardship of the building until the end of the financial year being 5th June 2021 to 31 March 2022.

- 2) **Asset Management Committee – Resolutions and actions:** The Finance & Governance Committee were asked to consider the resolutions and actions of the Asset Management Committee in relation to the cost of the replacement doors and installation of an automated access system at Crag Bank Village Hall. This Committee was also asked to note the outcome of surveys and subsequent quotations received to decommission and replace the heating systems at both Crag Bank Village Hall and Carnforth Civic Hall.

ACTION: Finance & Governance Committee to undertake a review of capital expenditure and reserves (Agenda 21094 refers) and to consider opportunities for funding the cost of replacing heating systems in the mid to long term.

3) Terms of Reference: Councillors considered the revised draft terms of reference for this committee which had been put together by Councillors Jones, Smith and Watson, supported by the Clerk and previously circulated. It was reported that the review had considered the suitability of the present committee structure taking into account current council business and the and the emerging Carnforth Neighbourhood Plan which, subject, to adoption will present a range of objectives to be delivered to 2031.

It was noted that the core delegated powers and responsibilities had remained largely unchanged but had been updated and, for clarity, separated under the headings of: *Financial management, monitoring and reporting; Governance and risk management arrangements and, Resource management.* There is greater emphasis under resource management relating to all aspects of the management of staff behaviour and the support and training of both staff and elected Councillors, including Member induction. The Committee were advised that the proposed terms of reference for the Town Development & Planning and Property and Environment Committees now incorporate delivery of the objectives arising from the draft Carnforth Neighbourhood Plan, currently being consulted on.

After some comments, **it was RESOLVED that actions be implemented with progress and any issues reported back and that the proposed terms of reference for the Finance & Governance Committee be recommended for acceptance by the Town Council, subject to a further review in 2022.**

21091 Minutes: It was **RESOLVED that Minutes of the last meeting held on Wednesday 14th July 2021 be approved.** The Clerk & Proper Officer provided an update on actions from the last meeting.

21092 Budget Monitoring & Bank Reconciliation: The Clerk & Proper Officer presented the *Bank Reconciliation Report* setting out the bank and petty cash balances as at 31st July 2021 that had been reconciled to the accounting records, totalling **£170,478**. Councillors noted that balances had increased from the previous month due to the receipt of balances amounting to £16,722 in the last month including income from the hire of council venues; payment of an insurance claim; annual funds for community benefit and payment for incurred expenditure and loss of income received from the National Health Service.

The Clerk also presented the *Net Position* report for the period ending 31st July 2021. The Committee noted that new expenditure and income headings had been created following the Town Council taking over the stewardship of Crag Bank Village Hall in June.

The Committee also noted that, as approved by full Town Council, additional capital expenditure is/will be incurred at Crag Bank Village Hall as major improvements are made to the building.

The Clerk advised that given that there had been several unforeseen opportunities and calls on the budget approved in last January it would be prudent to carry out a more detailed review of the budget position and a revised budget considered at the half-way point of the financial year (30th September 2021).

After some discussion, it was **RESOLVED that the bank reconciliation as at 31st July 2021 be noted and that a fully revised budget be considered and reported to the Town Council at the end of Quarter 2 (30th September 2021)**

21093 **Payments List:** The Clerk presented the Payments Lists for order and expenditure incurred up to 12th August 2021.

The Committee noted expenditure on approved capital works at Crag Bank Village Hall and Carnforth Civic Hall being the removal of old lighting and the installation of LED lighting that will reduce costs and the carbon footprint generated by the Council. It was noted that the costs of the LED lighting will be recouped from reduced electricity charges withing five years. Given that there is no meeting of Carnforth Town Council it was **RESOLVED that payments be approved by the Finance & Governance Committee under delegated authority and reported retrospectively to Carnforth Town Council in September.**

21094 **Capital Expenditure & Reserves:** Further to the *Net Position Report* the Clerk reported that he had created a budget heading for capital expenditure on Crag Bank Village Hall so that this could be clearly identified along with capital spend on the Council's other property. As with other expenditure at Crag Bank Village Hall this had not been budgeted for when the Council's budget of 2021 was approved.

The Clerk drew the Committees attention to the balance in *Reserves* which as at 31st July total over £17,000. The Reserves agreed in the budget were set to meet the needs of the Council last January and formed part of the estimated expenditure when calculating the budget requirements. As such the Clerk advised that the level and nature of Reserves for the remainder of the financial year should also be considered as part of the planned budget review at the end of Quarter 2.

After some discussion, it was RESOLVED that the nature and amount of Reserves be considered as part of the planned budget review at the end of Quarter 2 and that the **Reserves Policy also be reviewed and, if necessary, revised.**

21095 **Policies & Procedures:** The Committee reviewed the following policies and procedures:

- 1) Health & Safety Policy
- 2) Equality & Diversity Policy

3) Safeguarding: Children and Vulnerable Adults Policy

The Clerk & Proper Officer outlined the purpose and detail of each and answered Councillors questions.

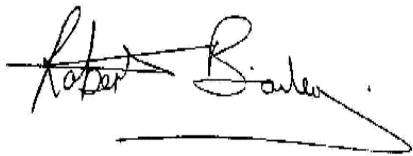
The Committee acknowledged that these are important statutory policies. It was noted that the legal framework for safeguarding children and vulnerable adults requires a Designated Safeguarding Officer (DSO) to whom any grounds for concern can be reported and appropriate action taken. In the draft policy the Clerk had been identified as this person.

After some further discussion, it was **RESOLVED that the Town Council be recommended to adopt all three policies be adopted subject to the *Safeguarding: Children and Vulnerable Adults Policy* being amended to indicate that Councillor Jones be the *Designated Safeguarding Officer (DSO)* for the Town Council.**

21096 **Items for next Agenda:** The Committee **RESOLVED** that the following matters be included on the Finance & Governance Committee Agenda for its meeting in September:

1) Reserves Policy review

21097 **Date of next meeting:** The next meeting of Finance & Governance Committee will be on **Wednesday 8th September 2021 at 5:15pm**. The meeting closed at 6:15pm



Clerk to the Council

Carnforth Town Council
Net Position by Cost Centre and Code (Between 01/04/2021 and 31/08/2021)

Cost Centre Name

Administration		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
43	Insurance	0.00	0.00	791.59	1,400.00	1,828.92	362.67
45	Postage	0.00	0.00	0.00	100.00	27.00	73.00
46	Telephone	0.00	0.00	0.00	120.00	55.28	64.72
47	Printing	0.00	0.00	0.00	1,000.00	20.00	980.00
48	Stationery	0.00	0.00	0.00	100.00	34.49	65.51
85	Publications	0.00	0.00	0.00	50.00	61.63	-11.63
		£0.00	0.00	£791.59	2,770.00	£2,027.32	1,534.27

Allowances		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
27	Members	0.00	0.00	0.00	0.00	0.00	0.00
30	Town Mayor	0.00	0.00	0.00	600.00	119.96	480.04
		£0.00	0.00	£0.00	600.00	£119.96	480.04

Assets Management Committee		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
58	Local Delivery Scheme	0.00	500.00	0.00	0.00	0.00	-500.00
61	Grounds Maintenance	0.00	0.00	0.00	2,000.00	1,215.19	784.81
90	Alexandra Park	0.00	0.00	0.00	100.00	0.00	100.00
106	Assets	0.00	0.00	330.12	1,400.00	3,355.15	-1,625.03
		£0.00	500.00	£330.12	3,500.00	£4,570.34	-1,240.22

Bank		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
70	Service Charge	0.00	0.00	0.00	216.00	24.91	191.09
71	Bank Interest	0.00	20.00	0.00	0.00	18.00	-38.00
		£0.00	20.00	£0.00	216.00	£42.91	153.09

Capital Expenditure		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
12	Carnforth Council Offices	0.00	0.00	0.00	0.00	0.00	0.00
13	Carnforth Civic Hall	0.00	0.00	0.00	3,000.00	3,047.64	-47.64
65	War Memorial Gardens	0.00	0.00	0.00	0.00	0.00	0.00
95	Crag Bank Village Hall	0.00	0.00	0.00	0.00	4,886.97	-4,886.97
		£0.00	0.00	£0.00	3,000.00	£7,934.61	-4,934.61

Carnforth Civic Hall		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
1	CCH - Electricity	0.00	0.00	0.00	1,000.00	195.11	804.89
2	CCH - Heating	0.00	0.00	0.00	1,500.00	0.00	1,500.00
3	CCH - Water rates	0.00	0.00	0.00	1,400.00	655.08	744.92
4	CCH - Cleaning	0.00	0.00	0.00	1,400.00	116.30	1,283.70
5	CCH - Repairs & Maintenance	0.00	0.00	0.00	2,000.00	2,113.22	-113.22
6	CCH - Waste & Recycling	0.00	0.00	0.00	1,200.00	654.30	545.70
7	CCH - Drinks Machine	0.00	150.00	0.00	550.00	130.00	270.00
33	CCH - Film Nights	0.00	500.00	0.00	500.00	0.00	0.00
52	CCH - Hire	0.00	5,000.00	6,397.00	0.00	0.00	1,397.00
		£0.00	5,650.00	£6,397.00	9,550.00	£3,864.01	6,432.99

Civic Events		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
32	Remembrance Day	0.00	0.00	0.00	1,000.00	0.00	1,000.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Carnforth Town Council
Net Position by Cost Centre and Code (Between 01/04/2021 and 31/08/2021)

Cost Centre Name

34 Twinning	0.00	0.00	0.00	200.00	0.00	200.00
68 Civic Sunday	0.00	0.00	0.00	500.00	0.00	500.00
69 Armed Forces Day	0.00	0.00	0.00	150.00	0.00	150.00
75 VE Day	0.00	0.00	0.00	0.00	150.00	-150.00
	£0.00	0.00	£0.00	1,850.00	£150.00	1,700.00

Community Benefit Fund

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
74	Grants Paid	0.00	0.00	3,539.27	0.00	0.00	3,539.27
76	Grants Received	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	0.00	£3,539.27	0.00	£0.00	3,539.27

Community Resilience Fund

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
86	Community Resilience Fund	0.00	0.00	1,467.71	2,000.00	47.79	3,419.92
		£0.00	0.00	£1,467.71	2,000.00	£47.79	3,419.92

Council Office

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
87	Repairs & Maintenance	0.00	0.00	0.00	100.00	0.00	100.00
		£0.00	0.00	£0.00	100.00	£0.00	100.00

Crag Bank Village Hall

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
98	CBVH - Gas & Electricity	0.00	0.00	0.00	0.00	756.95	-756.95
99	CBVH - Heating	0.00	0.00	0.00	0.00	0.00	0.00
100	CBVH - Water Rates	0.00	0.00	0.00	0.00	94.12	-94.12
101	CBVH - Cleaning	0.00	0.00	0.00	0.00	789.53	-789.53
102	CBVH - Repairs & Maintenance	0.00	0.00	0.00	0.00	516.38	-516.38
103	CBVH - Waste & Recycling	0.00	0.00	0.00	0.00	541.22	-541.22
104	CBVH - Hire	0.00	0.00	2,145.69	0.00	1.07	2,144.62
111	CBVH - Grounds Maintenance	0.00	0.00	0.00	0.00	50.00	-50.00
112	CBVH - NNDR	0.00	0.00	0.00	0.00	1,886.63	-1,886.63
		£0.00	0.00	£2,145.69	0.00	£4,635.90	-2,490.21

Expenses

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
20	Civic Hall Manager	0.00	0.00	0.00	150.00	0.00	150.00
21	Clerk & Proper Officer	0.00	0.00	0.00	150.00	0.00	150.00
22	Outdoor Maintenance Officer	0.00	0.00	0.00	150.00	23.40	126.60
28	Members	0.00	0.00	0.00	100.00	0.00	100.00
31	Town Mayor	0.00	0.00	0.00	300.00	0.00	300.00
		£0.00	0.00	£0.00	850.00	£23.40	826.60

ICT

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
36	Broadband	0.00	0.00	0.00	600.00	247.22	352.78
37	Hardware	0.00	0.00	0.00	300.00	72.98	227.02
38	Domain & Web-hosting	0.00	0.00	0.00	500.00	162.31	337.69
39	Software	0.00	0.00	0.00	1,000.00	703.20	296.80
		£0.00	0.00	£0.00	2,400.00	£1,185.71	1,214.29

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Carnforth Town Council
Net Position by Cost Centre and Code (Between 01/04/2021 and 31/08/2021)

Cost Centre Name

Newsletter		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
49	Printing	0.00	0.00	0.00	3,600.00	1,800.00	1,800.00
50	Distribution	0.00	0.00	0.00	1,800.00	900.00	900.00
54	Advertising	0.00	0.00	0.00	0.00	0.00	0.00
105	Sponsorship	0.00	3,000.00	0.00	0.00	-200.00	-2,800.00
		£0.00	3,000.00	£0.00	5,400.00	£2,500.00	-100.00

Other income		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
83	Other income	0.00	0.00	29,260.24	0.00	0.00	29,260.24
		£0.00	0.00	£29,260.24	0.00	£0.00	29,260.24

Precept		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
59	Precept	0.00	0.00	85,599.00	0.00	0.00	85,599.00
		£0.00	0.00	£85,599.00	0.00	£0.00	85,599.00

Professional Fees & Services		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
40	Legal Services	0.00	0.00	0.00	100.00	843.00	-743.00
41	Internal Audit Services	0.00	0.00	0.00	120.00	120.00	0.00
42	External Audit Services	0.00	0.00	0.00	425.00	400.00	25.00
82	Planning Services	0.00	0.00	0.00	1,000.00	0.00	1,000.00
94	Payroll Services	0.00	0.00	0.00	0.00	71.20	-71.20
		£0.00	0.00	£0.00	1,645.00	£1,434.20	210.80

Projects		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
8	Civic Hall Feasibility Study	0.00	0.00	0.00	0.00	0.00	0.00
91	Eden Project	0.00	0.00	0.00	500.00	0.00	500.00
92	Carnforth Steps into the light Proje	0.00	0.00	0.00	500.00	50.00	450.00
96	Street Festival	0.00	0.00	0.00	0.00	4,382.83	-4,382.83
97	Queen's Platinum Jubilee	0.00	0.00	0.00	0.00	0.00	0.00
110	Carnforth Street Festival	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	0.00	£0.00	1,000.00	£4,432.83	-3,432.83

Reserves		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
35	By-election	0.00	0.00	0.00	5,000.00	0.00	5,000.00
66	Neighbourhood Plan Development	0.00	0.00	4,000.00	2,000.00	841.65	5,158.35
107	Emergency Planning	0.00	0.00	0.00	925.00	156.66	768.34
108	General Reserves	0.00	0.00	0.00	6,075.00	0.00	6,075.00
		£0.00	0.00	£4,000.00	14,000.00	£998.31	17,001.69

Salaries		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
17	Operations	0.00	0.00	0.00	17,232.00	7,161.00	10,071.00
18	Administration	0.00	0.00	0.00	19,136.00	10,905.69	8,230.31
80	PAYE	0.00	0.00	0.00	6,500.00	5,693.23	806.77
		£0.00	0.00	£0.00	42,868.00	£23,759.92	19,108.08

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Carnforth Town Council
Net Position by Cost Centre and Code (Between 01/04/2021 and 31/08/2021)

Cost Centre Name

Subscriptions		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
44	NALC/LALC Subscriptions	0.00	0.00	0.00	800.00	0.00	800.00
89	Rural Services Partnership	0.00	0.00	0.00	150.00	130.00	20.00
93	SLCC Subscriptions	0.00	0.00	0.00	170.00	0.00	170.00
		£0.00	0.00	£0.00	1,120.00	£130.00	990.00
Suspense account		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
77	Suspense	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	0.00	£0.00	0.00	£0.00	0.00
Town Development & Planning Committ		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
56	Heritage Walks	0.00	0.00	0.00	0.00	0.00	0.00
73	Carnforth In Bloom	0.00	0.00	0.00	0.00	0.00	0.00
109	Town Development	0.00	0.00	0.00	3,000.00	1,002.69	1,997.31
		£0.00	0.00	£0.00	3,000.00	£1,002.69	1,997.31
Training		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
23	Civic Hall Manager	0.00	0.00	0.00	100.00	58.50	41.50
24	Clerk & Proper Officer	0.00	0.00	0.00	100.00	58.50	41.50
25	Outdoor Maintenance Officer	0.00	0.00	0.00	100.00	0.00	100.00
29	Members	0.00	0.00	0.00	250.00	117.00	133.00
		£0.00	0.00	£0.00	550.00	£234.00	316.00
Value Added Tax		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
72	VAT Refund	0.00	6,000.00	2,740.47	0.00	0.00	-3,259.53
		£0.00	6,000.00	£2,740.47	0.00	£0.00	-3,259.53
War Memorial Gardens		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
51	WMG - Electricity	0.00	0.00	0.00	450.00	104.61	345.39
62	WMG - Cleaning	0.00	0.00	0.00	1,800.00	450.00	1,350.00
		£0.00	0.00	£0.00	2,250.00	£554.61	1,695.39
NET TOTAL		£0.00	15,170.00	£136,271.09	98,669.00	£59,648.51	160,121.58

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Carnforth Town Council
DRAFT PAYMENTS LIST 147 TO 209

Voucher	Cheque	Code	Name	Description	Amount
148		112 - CBVH - NNDR	Lancaster City Council	National Non-Domestic Rates	1,886.63
			<i>05/06/2021 - 31/03/2022</i>		
149		49 - Printing	Bay Typesetters	Printing	1,200.00
			<i>Carnforth Express May/June & Annual Report</i>		
150		50 - Distribution	Bay Typesetters	Printing	720.00
			<i>Carnforth Express May/June & Annual Report</i>		
151		109 - Town Development	Bay Typesetters	Printing	30.00
			<i>Armed Forces Day - Order of Service</i>		
152		47 - Printing	Bay Typesetters	Printing	24.00
			<i>Business Cards</i>		
153		106 - Assets	Thomas Graham	Speed Rotary Machine	840.00
			<i>Buffer Machine</i>		
154	Credit Card	96 - Street Festival	Carnforth Print & Design	Printing	29.00
			<i>Printing of competition forms</i>		
155		102 - CBVH - Repairs & Mainten	B&Q	Repairs and maintenance	90.99
			<i>Hall floor re-lining</i>		
156		100 - CBVH - Water Rates	Waterplus	Water and wastewater	103.39
			<i>07/06/2021 - 18/07/2021</i>		
160		61 - Grounds Maintenance	Travis Perkins	Cable ties	3.04
161		61 - Grounds Maintenance	Travis Perkins	Cable ties	5.96
162	Credit Card	37 - Hardware	Sainsbury	ICT	8.99
			<i>Back -up disc</i>		
163	Direct Debit	51 - WMG - Electricity	British Gas	Electricity	16.99
			<i>18/07/2021 - 17/08/2021</i>		
164		96 - Street Festival	Bright Lites UK	Generator hire	652.20
165		96 - Street Festival	Bill Roberts	Entertainer	80.00
166		96 - Street Festival	Ventbrook Ltd	Traffic Management	2,275.20
167		106 - Assets	Uniform & Leisureware Ltd	Hi Viz Vests	11.40
			<i>Small</i>		
168		40 - Legal Services	Oldfield Solicitors	Professional services	1,008.00
			<i>Transfer of trusteeship - Crag Bank Village Hall</i>		
170	Credit Card	38 - Domain & Web-hosting	IONOS	Domain & Web-hosting	44.48
173		96 - Street Festival	Beyond Radio	Advertising	560.00
174		96 - Street Festival	Amazon	Stationery Gifts	22.50
175		96 - Street Festival	Amazon	Stationery Gifts	21.29
176		106 - Assets	Amazon	Security Doorbell	74.99
			<i>Security Doorbell</i>		
177		101 - CBVH - Cleaning	Thomas Graham	Cleaning supplies	68.06
179		42 - External Audit Services	PKF	External Audit fee	480.00
180		37 - Hardware	Amazon	ICT	25.99
			<i>Wireless keyboard & mouse</i>		
181		80 - PAYE	HMRC	PAYE	976.23
			<i>Period 5</i>		
182		17 - Operations	Operational Staff	Operational Salaries	288.00
			<i>Period 5</i>		
183		17 - Operations	Operational Staff	Operational Salaries	971.00
			<i>Period 5</i>		
184		18 - Administration	Admin & Management Salaries	Admin & Management Salaries	370.80
			<i>Period 5</i>		
185		18 - Administration	Admin & Management Salaries	Salary	1,678.90
			<i>Period 5</i>		
186		21 - Clerk & Proper Officer	Bob Bailey	Expenses	27.00
			<i>Mileage expenses</i>		
187		22 - Outdoor Maintenance Office	Terry Allum	Expenses	9.00
			<i>Mileage expenses</i>		
188		61 - Grounds Maintenance	Morrisons	Flowers & plants	44.00
189		47 - Printing	Carnforth Print & Design	Memorial Service - K Bond	22.00
195		24 - Clerk & Proper Officer	NW Ambulance Liaison Services	Training	100.00
196		29 - Members	NW Ambulance Liaison Services	Training	200.00
198		17 - Operations	Operational Staff	Operational Salaries	268.80
TOTAL					15,238.83

Carnforth Town Council - Reserves Policy

Introduction

The Council is required to maintain adequate Financial Reserves to meet its needs and must set its reserves within its annual budgeting process.

The purpose of this policy is to set out how the Council will determine and review the level of reserves.

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specific minimum level of reserves that an authority must hold, and it is the responsibility of the Council, supported by the Clerk & Proper Officer in his role as the Responsible Financial Officer (RFO) to advise the Council about the level of reserves to ensure that there are procedures for their establishment, maintenance and use.

Financial Risk Management

To assess the adequacy of reserves when setting the annual budget, the Finance and Government Committee, acting on the Council's behalf will take account of the strategic, operational and financial risks facing the council.

The requirement of the level of the general reserves (see below for definition) for the forthcoming year will be based upon a risk assessment of the council's planned expenditure and will take into account any contingencies that may be required.

The main items to be considered are:

Financial Risk	Analysis of Risk
Loss of staff due to long term sickness – Contractually salaries must be paid for 6 months.	Council could not function effectively – Additional costs would be incurred to pay for staff cover.
Pay inflation is greater than budgeted.	The cost of living increase is above the level allowed for in the estimates.
Contractual inflation is greater than budgeted.	A general assumption is made when estimating the percentage increase on rates and utilities. This may increase above budgeted inflation. Professional and other services costs increase above estimate.

Financial Risk	Analysis of Risk
By-Elections expenses greater than budgeted amount.	As assumption is made that an average ward by-election would cost £6,000 and this amount is included within the budget each year – see earmarked reserves.
Insurance Claims	Good claims management (cost of excess on 10 claims per year)

Types of Reserves

The Council may hold reserves categorised as 'general' or 'earmarked'.

General Reserves

General Reserves are funds which do not have any restrictions as to their use. These reserves cushion the impact of uneven cash flows, can offset budget requirements, if necessary, or can be held in case of unexpected expenditure.

Recommended best practice is that councils hold a reserve equivalent to no less than twenty-five percent of annual expenditure.

The Council will at all times hold no less than twenty-five percent of annual expenditure and will work towards maintaining a reserve equivalent to no more than fifty percent of annual expenditure.

Earmarked Reserves

Earmarked Reserves represent amounts that are generally built up over a period which are 'earmarked' for specific items of expenditure to meet known or anticipated liabilities or projects. The 'setting aside' of funds to meet known future expenditure reduces the impact of meeting the full expenditure in one year.

Earmarked Reserves can be held for several reasons and shall only be used for the purpose for which they were created.

- 1) Renewals – to plan and finance an effective program of equipment replacement and planned property maintenance. These reserves are a mechanism to smooth expenditure so that a sensible replacement program can be achieved without the need to vary budgets.
- 2) Carry forward of underspend – expenditure committed to a project but not spent in the budget year. Reserves can be used as a mechanism to carry forward these resources.

- 3) Developers Contributions – proceeds from developers that can only be used for specified purposes.
- 4) Other Earmarked Reserves may be set up from time to time to meet known or predicted liabilities.

Any decision to set up an Earmarked Reserve must be made by the Council and these are to be reviewed annually when the budget is agreed. Recommendations on creation, amendment, cessation or continuation of Earmarked Reserves will be made by the Finance & Governance Committee to the Council by way of a report forming part of the recommendations for the Annual Budget and Precept request by the Council.

Approval for the creation, amendment, cessation or continuation of Earmarked Reserves will be given by the Council.

Where the purpose of an Earmarked Reserve becomes obsolete, or where there is an over-provision of funds, the excess may, on the approval of the Council, be transferred to other budget headings within the revenue budget or to General Reserves or to one or more other Earmarked Reserves provided there is no legislative requirement to retain the reserve.

Review

This policy will be reviewed annually.