



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 Council Offices at 6:30pm
on Monday 8th November 2021**

A G E N D A

- 21110. Apologies:** To receive apologies
- 21111. Declarations of Interest:** To receive Declarations of Interest and Dispensations on items on the Agenda
- 21112. Urgent Business:** To consider any items of urgent business not on the agenda
- 21113. Minutes:** To consider Minutes of the meeting held on 13th October 2021
- 21114. Actions:** To consider actions and related updates and progress not covered on the agenda.
- 21115. Budget Monitoring and Bank Reconciliation:** To consider the following
- 1) Bank reconciliation as at 31st October 2021 (see Agenda pack);
 - 2) Summary report of receipts/payments & net position as 31st October 2021 (see Agenda pack);
- 21116. Payments List:** To consider payments list (to follow)
- 21117. Budget Planning 2022/23:** To consider draft budget preparation 2022/23
- 21118. Carnforth Scout Group:** Mock meeting with Town Council to consider financial priorities on December 6th 2021
- 21119. Items for next Agenda:** To consider any agenda items for next meeting
- 21120. Date & Time of next meeting:** To consider date and time of next meeting (Wednesday 8th December 2021 at 5:15pm)

Clerk and Proper Officer

04 November 2021

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

FINANCE & GOVERNANCE COMMITTEE

Draft Minutes of the meeting held on Wednesday 13th October 2021 at 5:15pm at Carnforth Council Offices

Present: Councillors Grisenthwaite (Chair); Jones and Watson

In attendance: Bob Bailey, Clerk & Proper Officer

21100	Apologies: Apologies were received from Councillors Branyan and Gardner .
21101	Declaration of interests and dispensations: There were no declarations of interest or dispensations for items on the agenda.
21102	<p>Urgent Business: The following matters were considered:</p> <ol style="list-style-type: none">Staff Pay through Standing Order: The Clerk & Proper Officer reported that under the following payment authorisation arrangements staff are not being paid in the first week following the end of the calendar month as set out in the contracts of employment. A solution to this would for staff to be paid by Standing Order in the first week following the end of the previous month with the amounts paid being reported on the Draft Payments List as cleared amounts;Crag Bank Village Hall: There was a discussion on some operational matters and plans to address these; <p>The Committee supported the plans as outlined regarding operational matters at Crag Bank Village Hall and expressed surprise that staff are having to wait up to three weeks to be paid. It was then RESOLVED that the Town Council be RECOMMENDED to approve the payment of all staff by monthly Standing Order with the salary costs being reported on the monthly draft list for consideration and comment, if necessary.</p>
21103	Minutes: It was RESOLVED that Minutes of the last meeting held on Wednesday 8th September 2021 be approved.
21104	<p>Actions: The Chair went through the Committee actions and the Clerk & Proper Officer and Committee members provided updates where required, including:</p> <ol style="list-style-type: none">publication on the Council's website of the Notice of Conclusion of Audit and the Annual Governance and Accountability Return, signed off by the Government appointed external auditors;confirmation that suitable arrangements to cover the absence of the Civic Hall and Crag Bank Village Hall Mangers had been made;establishing a 'task and finish' group of 3 / 4 Councillors and the Clerk & Proper Officer to review Members Induction and training and development requirements;arrangements for the Clerk & Proper Officer's mid-year appraisal;purchase of covers for the Samsung A7 tablets just received;

- 6) confirmation that 2246 Squadron Carnforth Air Cadets had returned to Carnforth Civic Hall following the lifting of Covid-19 restrictions and a risk assessment. Hire charges will re-commence from Quarter 3;

After some discussion, it was **RESOLVED** that the update on actions be noted and reports on progress be considered at Committee meetings in due course.

21105 Budget Monitoring & Bank Reconciliation: The Clerk & Proper Officer presented the *Bank Reconciliation Report* setting out the bank and petty cash balances as at 30th September 2021. It was considered that at the mid-point of the financial year and, given the investment that the Town Council has already made particularly on community venues and the delivery of the Carnforth Street Festival this, represents a good financial position at this stage of the financial year.

The Clerk & Proper Officer also presented the *Summary Report of Receipts and Payments* as at the same date, highlighting budget headings of particular interest or note in terms of forecasted under/over spend, including:

- 1) Capital payments and running costs of Crag Bank Village Hall that had not been budgeted for when the 2021/22 budget had been approved. It was reported that, with the exception of the cost of the installation of the main entrance doors and the electronic access system, all planned items of capital expenditure had been realised. In line with the resolution made by the Town Council capital expenditure will be well within the balances received when the Council took on the stewardship of the building;
- 2) Receipts from Crag Bank Village Hall since June when the Town Council took on the stewardship of the building and the balances received at that time. It was reported that there are now more bookings than before the pandemic and enquiries are still being regularly received. The introduction of the booking system has resulted in more efficient and effective raising of invoices which, in turn, has led to prompt payment;
- 3) Salaries and, by association, PAYE, are higher than planned due to the appointment of a Civic Hall Manager and the job evaluation of the post of Clerk & Proper Officer which resulted in a salary increase;
- 4) The cost of printing which for many years has been very high is significantly lower than expected (95%) primarily due to the reduction in hard copies of Agenda and Minutes since the pandemic. It was noted that this level of saving will cover the cost of the recent investment in 12 electronic tablets by the end of 2022/23;
- 5) Planned income from sponsorship of the Carnforth Express is 93% below where it should be at the mid-point of the year;
- 6) Only £1k of the budgeted £14k for Reserves has been called upon to date;

7) The cost of legal services has been more than expected due to additional costs arising from the review of the lease with the 2246 Air Cadets Squadron as a consequence of the Civic Hall being closed for 18 months and the transfer of the lease and land registration relating to Crag Bank Village Hall;

The committee commented on the overall financial position given that there had already been long-term investment in the Council's two community assets; a highly successful Street Festival and the delivery of other financial plans in the first six months of the financial year. There followed a general discussion about the forecast for the second half of 2021/22 and futures years and it was then **RESOLVED** that the bank reconciliation and summary financial position as at 30th September be noted and that more detailed consideration of the 2022/23 and longer-term plans/projects be undertaken leading up to a draft budget being presented to the January 2022 meeting of the Town Council.

21106 **Payments List:** The Clerk and Proper Officer presented the Payments List for orders and services received in the last month. As well as the cost of the electronic tablets the Committee attention was drawn to the cost of high-level cleaning and the full electrical condition report and installation of consumer units at Crag Bank Village Hall, both considered to have been essential items of approved capital expenditure. The printing costs arising from the recent Regulation 14 consultation of the Carnforth Neighbourhood Plan was considered to have been good value for money.

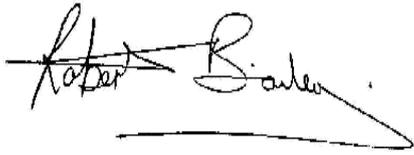
After some comments, it was **RESOLVED** that the Town Council be recommended to approve the payments list.

21107 **Policies & Procedures:** The Committee reviewed a *Use of Electronic Tablets Policy* drafted by the Clerk & Proper Officer setting out the expectations for use of the electronic Tablets for '*...the provision of information and transaction of business, to facilitate effective communication and reduce the reliance on hard copies of documents while also recognising that Councillors have different needs and requirements*'.

The committee suggested a minor amendment and requested some examples of apps that would not be considered suitable to download and it was then **RESOLVED** that the policy be **RECOMMENDED** for adoption and that users sign a declaration of compliance with this policy.

21108 **Items for next Agenda:** The Committee **RESOLVED** that at the October meeting of the Finance & Governance Committee it will 'drill-down' into budget headings where necessary and consider any future projects and funding prospects, including building up earmarked reserves; considering external funding possibilities and any potential financial risks and opportunities including prospects for any savings without negatively impacting on the Council's plans and income generation.

21109 **Date of next meeting:** The next meeting of Finance & Governance Committee will be on **Wednesday 10th November 2021 at 5:15pm.** The meeting closed at 6:30pm

A handwritten signature in black ink, appearing to read "Robert Bailey". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Clerk to the Council

Carnforth Town Council
Summary of Receipts and Payments
All Cost Centres and Codes

2 November 2021 (2021-2022)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
43	Insurance		44.99	44.99	1,400.00	1,828.92	-428.92	-383.93 (-27%)
45	Postage				100.00	51.25	48.75	48.75 (48%)
46	Telephone				120.00	87.92	32.08	32.08 (26%)
47	Printing				1,000.00	42.00	958.00	958.00 (95%)
48	Stationery				100.00	90.35	9.65	9.65 (9%)
85	Publications				50.00	62.54	-12.54	-12.54 (-25%)
SUB TOTAL			44.99	44.99	2,770.00	2,162.98	607.02	652.01 (23%)

Allowances

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
27	Members							(N/A)
30	Town Mayor				600.00	119.96	480.04	480.04 (80%)
SUB TOTAL					600.00	119.96	480.04	480.04 (80%)

Assets Management Committee

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
58	Local Delivery Scheme	500.00	500.00					(0%)
61	Grounds Maintenance				2,000.00	1,357.75	642.25	642.25 (32%)
90	Alexandra Park				100.00		100.00	100.00 (100%)
106	Assets		1,162.09	1,162.09	1,400.00	3,505.15	-2,105.15	-943.06 (-67%)
SUB TOTAL		500.00	1,662.09	1,162.09	3,500.00	4,862.90	-1,362.90	-200.81 (-5%)

Bank

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
70	Service Charge				216.00	90.16	125.84	125.84 (58%)
71	Bank Interest	20.00		-20.00				-20.00 (-100%)
SUB TOTAL		20.00		-20.00	216.00	90.16	125.84	105.84 (44%)

Capital Expenditure

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
12	Carnforth Council Offices							(N/A)
13	Carnforth Civic Hall				3,000.00	3,047.64	-47.64	-47.64 (-1%)
65	War Memorial Gardens							(N/A)
95	Crag Bank Village Hall					7,121.97	-7,121.97	-7,121.97 (N/A)

Carnforth Town Council

Summary of Receipts and Payments

2 November 2021 (2021-2022)

All Cost Centres and Codes

SUB TOTAL	3,000.00	10,169.61	-7,169.61	-7,169.61 (-238%)
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Carnforth Civic Hall

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1 CCH - Electricity				1,000.00	254.65	745.35	745.35 (74%)
2 CCH - Heating				1,500.00	455.00	1,045.00	1,045.00 (69%)
3 CCH - Water rates				1,400.00	655.08	744.92	744.92 (53%)
4 CCH - Cleaning				1,400.00	507.66	892.34	892.34 (63%)
5 CCH - Repairs & Maintenance				2,000.00	2,522.64	-522.64	-522.64 (-26%)
6 CCH - Waste & Recycling				1,200.00	654.30	545.70	545.70 (45%)
7 CCH - Drinks Machine	150.00		-150.00	550.00	1,265.56	-715.56	-865.56 (-123%)
33 CCH - Film Nights	500.00		-500.00	500.00		500.00	(0%)
52 CCH - Hire	5,000.00	6,812.98	1,812.98				1,812.98 (36%)
SUB TOTAL	5,650.00	6,812.98	1,162.98	9,550.00	6,314.89	3,235.11	4,398.09 (28%)

Civic Events

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
32 Remembrance Day				1,000.00		1,000.00	1,000.00 (100%)
34 Twinning				200.00		200.00	200.00 (100%)
68 Civic Sunday				500.00		500.00	500.00 (100%)
69 Armed Forces Day				150.00		150.00	150.00 (100%)
75 VE Day					150.00	-150.00	-150.00 (N/A)
SUB TOTAL				1,850.00	150.00	1,700.00	1,700.00 (91%)

Community Benefit Fund

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
74 Grants Paid							(N/A)
76 Grants Received		3,539.27	3,539.27				3,539.27 (N/A)
SUB TOTAL		3,539.27	3,539.27				3,539.27 (N/A)

Community Resilience Fund

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
86 Community Resilience Fund		1,467.71	1,467.71	2,000.00	80.19	1,919.81	3,387.52 (169%)
SUB TOTAL		1,467.71	1,467.71	2,000.00	80.19	1,919.81	3,387.52 (169%)

Carnforth Town Council
Summary of Receipts and Payments

2 November 2021 (2021-2022)

All Cost Centres and Codes

Council Office

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
87	Repairs & Maintenance				100.00	54.98	45.02	45.02 (45%)
SUB TOTAL					100.00	54.98	45.02	45.02 (45%)

Crag Bank Village Hall

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
98	CBVH - Gas & Electricity					1,356.78	-1,356.78	-1,356.78 (N/A)
99	CBVH - Heating							(N/A)
100	CBVH - Water Rates					132.22	-132.22	-132.22 (N/A)
101	CBVH - Cleaning					789.53	-789.53	-789.53 (N/A)
102	CBVH - Repairs & Maintenance					1,040.00	-1,040.00	-1,040.00 (N/A)
103	CBVH - Waste & Recycling					541.22	-541.22	-541.22 (N/A)
104	CBVH - Hire		5,690.18	5,690.18		1.07	-1.07	5,689.11 (N/A)
111	CBVH - Grounds Maintenance					99.82	-99.82	-99.82 (N/A)
112	CBVH - NNDR					1,886.63	-1,886.63	-1,886.63 (N/A)
SUB TOTAL			5,690.18	5,690.18		5,847.27	-5,847.27	-157.09 (N/A)

Expenses

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
20	Civic Hall Manager				150.00		150.00	150.00 (100%)
21	Clerk & Proper Officer				150.00	56.25	93.75	93.75 (62%)
22	Outdoor Maintenance Officer				150.00	32.40	117.60	117.60 (78%)
28	Members				100.00		100.00	100.00 (100%)
31	Town Mayor				300.00		300.00	300.00 (100%)
SUB TOTAL					850.00	88.65	761.35	761.35 (89%)

ICT

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
36	Broadband				600.00	424.17	175.83	175.83 (29%)
37	Hardware				300.00	1,968.98	-1,668.98	-1,668.98 (-556%)
38	Domain & Web-hosting				500.00	216.38	283.62	283.62 (56%)
39	Software				1,000.00	804.80	195.20	195.20 (19%)
SUB TOTAL					2,400.00	3,414.33	-1,014.33	-1,014.33 (-42%)

Newsletter

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
49	Printing				3,600.00	2,700.00	900.00	900.00 (25%)

Carnforth Town Council

Summary of Receipts and Payments

2 November 2021 (2021-2022)

All Cost Centres and Codes

50	Distribution		1,800.00	1,200.00	600.00	600.00 (33%)
54	Advertising					(N/A)
105	Sponsorship	3,000.00	-3,000.00	-200.00	200.00	-2,800.00 (-93%)
SUB TOTAL		3,000.00	-3,000.00	5,400.00	3,700.00	1,700.00 -1,300.00 (-15%)

Other income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
83	Other income		29,260.24	29,260.24				29,260.24 (N/A)
SUB TOTAL			29,260.24	29,260.24				29,260.24 (N/A)

Precept

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
59	Precept	85,599.00	85,599.00					(0%)
SUB TOTAL		85,599.00	85,599.00					(0%)

Professional Fees & Services

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
40	Legal Services				100.00	843.00	-743.00	-743.00 (-743%)
41	Internal Audit Services				120.00	120.00		(0%)
42	External Audit Services				425.00	400.00	25.00	25.00 (5%)
82	Planning Services				1,000.00		1,000.00	1,000.00 (100%)
94	Payroll Services					91.40	-91.40	-91.40 (N/A)
SUB TOTAL					1,645.00	1,454.40	190.60	190.60 (11%)

Projects

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8	Civic Hall Feasibility Study							(N/A)
91	Eden Project				500.00		500.00	500.00 (100%)
92	Carnforth Steps into the light Prc				500.00	50.00	450.00	450.00 (90%)
96	Carnforth Street Festival					5,275.41	-5,275.41	-5,275.41 (N/A)
97	Queen's Platinum Jubilee							(N/A)
SUB TOTAL					1,000.00	5,325.41	-4,325.41	-4,325.41 (-432%)

Reserves

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
35	By-election				5,000.00		5,000.00	5,000.00 (100%)
66	Neighbourhood Plan Developme		4,000.00	4,000.00	2,000.00	1,375.55	624.45	4,624.45 (231%)

Carnforth Town Council
Summary of Receipts and Payments

2 November 2021 (2021-2022)

All Cost Centres and Codes

107 Emergency Planning	925.00	156.66	768.34	768.34 (83%)
108 General Reserves	6,075.00		6,075.00	6,075.00 (100%)
SUB TOTAL	4,000.00	4,000.00	14,000.00	1,532.21 12,467.79 16,467.79 (117%)

Salaries

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
17 Operations				17,232.00	8,809.00	8,423.00	8,423.00 (48%)
18 Administration				19,136.00	13,485.01	5,650.99	5,650.99 (29%)
80 PAYE				6,500.00	5,693.23	806.77	806.77 (12%)
SUB TOTAL				42,868.00	27,987.24	14,880.76	14,880.76 (34%)

Subscriptions

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
44 NALC/LALC Subscriptions				800.00		800.00	800.00 (100%)
89 Rural Services Partnership				150.00	130.00	20.00	20.00 (13%)
93 SLCC Subscriptions				170.00		170.00	170.00 (100%)
SUB TOTAL				1,120.00	130.00	990.00	990.00 (88%)

Suspense account

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
77 Suspense							(N/A)
SUB TOTAL							(N/A)

Town Development & Planning

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
56 Heritage Walks							(N/A)
73 Carnforth In Bloom							(N/A)
109 Town Development				3,000.00	1,042.69	1,957.31	1,957.31 (65%)
SUB TOTAL				3,000.00	1,042.69	1,957.31	1,957.31 (65%)

Training

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23 Civic Hall Manager				100.00	58.50	41.50	41.50 (41%)
24 Clerk & Proper Officer				100.00	158.50	-58.50	-58.50 (-58%)
25 Outdoor Maintenance Officer				100.00		100.00	100.00 (100%)
29 Members				250.00	317.00	-67.00	-67.00 (-26%)

Carnforth Town Council
Summary of Receipts and Payments
 All Cost Centres and Codes

2 November 2021 (2021-2022)

SUB TOTAL		550.00	534.00	16.00	16.00 (2%)
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Value Added Tax

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
72 VAT Refund	6,000.00	7,194.45	1,194.45				1,194.45 (19%)
SUB TOTAL	6,000.00	7,194.45	1,194.45				1,194.45 (19%)

War Memorial Gardens

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
51 WMG - Electricity				450.00	120.96	329.04	329.04 (73%)
62 WMG - Cleaning				1,800.00	900.00	900.00	900.00 (50%)
SUB TOTAL				2,250.00	1,020.96	1,229.04	1,229.04 (54%)

Summary

NET TOTAL	100,769.00	145,270.91	44,501.91	98,669.00	76,082.83	22,586.17	67,088.08 (33%)
V.A.T.		83.10			7,068.09		
GROSS TOTAL		145,354.01			83,150.92		