



Carnforth Town Council

MEMBERS OF THE PUBLIC AND PRESS ARE WELCOME TO ATTEND

Summons to attend the meeting of the Finance & Governance Committee at Carnforth Council Offices at 6:30pm on Monday 10th January 2021

A G E N D A

- 22001. Apologies:** To receive apologies
- 22002. Declarations of Interest:** To receive Declarations of Interest and Dispensations on items on the Agenda
- 22003. Urgent Business:** To consider any items of urgent business not on the agenda
- 22004. Minutes:** To consider Minutes of the meeting held on 8th December 2021
- 22005. Exclusion of Press & Public:** To approve exclusion of press and public for agenda item 22006 (1) as defined in Paragraph 3 of Schedule 12A of the Local Government Act 1972 (as amended)
- 22006. Actions:** To consider actions and related updates and progress not covered on the agenda.
- 1) Staffing matters
 - 2) Zoom Conference Software
- 22007. Budget Monitoring and Bank Reconciliation:** To consider the following
- 1) Bank reconciliation as at 31st December 2021 (To follow)
 - 2) Summary report of transactions & net position as at 31st December 2021 (To follow)
- 22008. Payments List:** To consider for payments list (To follow)
- 22009. Budget Planning & Precept 2022 / 2023:** To consider report and revised draft budget for the financial year 2022 / 2023 (See attached)
- 22010. Items for next Agenda:** To consider any agenda items for next meeting
- 22011. Date & Time of next meeting:** To consider date and time of next meeting

Clerk and Proper Officer

06 January 2022

Tel: 07846 256 006

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FINANCE & GOVERNANCE COMMITTEE

Draft Minutes of the meeting held on Wednesday 8th December 2021 at 5:15pm at Carnforth Council Offices

Present: Councillors Grisenthwaite (Chair); Branyan; Gardner and Jones

In attendance: Bob Bailey, Clerk & Proper Officer

21121 Apologies: Apologies were received from Councillor Watson.

21122 Declaration of interests and dispensations: Following a question from Councillor Gardner it was **RESOLVED that there were no declarations of interest or dispensations for items on the agenda.**

21123 Urgent Business: The Clerk and Proper Officer reported on a highly successful event with the 1st Carnforth Scouts where they were tasked with a mock exercise on local democracy and planning the Council's activities and annual budget. The Committee thanked and congratulated everyone involved in the event which has attracted significant interest locally, regionally and nationally.

The Clerk & Proper Officer then presented a draft '*Protocol for the Appointment of Student Advisors*' that aims to establish a method where the views of young people could be brought into debates on a continuous basis prior to decisions being made.

The report sets out the advantages and disadvantages of a Youth Town Council and co-option to Council committees before concluding that the preferred option would be to appoint Student Advisors. This option would enable young people to represent their generation and provide input in the same way as Council officers and to be present when decisions are made at committee meetings.

The paper outlined the basis on which any appointment would be made and the role of student advisors on Council Committees.

In response to questions it was acknowledged that for the scheme to work there would need to be an approval and commitment from Carnforth High School.

It was then **RESOLVED that the '*Protocol for the Appointment of Student Advisors*' be supported in principle and presented to the next meeting of Carnforth Town Council for consideration.**

The Clerk & Proper Officer reported that the outstanding bad debt had been resolved with arrears being cleared and advance payments made.

21124 Minutes: It was **RESOLVED that Minutes of the last meeting held on Monday 8th November 2021 be approved.**

21125 Actions: There were no outstanding actions or matters not covered by the meeting agenda.

21126 Exclusion of Press and Public: There were no members of the press or public present at the meeting but it was **RESOLVED that agenda item 21127 be an exempt item under Section 12A of the Local Government Act 1972 by virtue that that it relates to information on and the identity of individuals.**

21127 Staffing Matters: The Clerk & Proper Officer reported on the recent resignation of the Crag Bank Village Hall Manager; the subsequent appointment of a part-time Cleaner and a proposal that day-to-day management of the Hall be undertaken on a permanent basis by the Carnforth Civic Hall Manager and that the post be redesignated as Facilities Manager. Councillors were also asked to note that the 2021/2022 national pay award for Clerks had not yet been agreed.

After some comments and questions it was **RESOLVED that the staff changes and outstanding pay award be noted and that Carnforth Town Council be recommended to establish the post of Facilities Manager with effect from 1st December 2021, subject to a job evaluation and pay review being undertaken.**

21128 Zoom Conference Software: The Clerk & Proper Officer reported that Zoom Ltd has offered its conference software at a significantly reduced annual cost and with the first two months being free of charge.

There followed a discussion on the merits of Microsoft Teams (part of Office 365 in use by the Council) and Zoom and it was unanimously considered that the latter, being a dedicated conference software, is more efficient and user-friendly, particularly where there are many remote users.

It was then **RESOLVED that Carnforth Town Council be recommended to approve the annual subscription of Zoom Conference Software with effect from 1st January 2022.**

21129 Budget Monitoring & Bank Reconciliation: The Clerk & Proper Officer presented the *Bank Reconciliation Report* setting out the bank and petty cash balances as at 30th November 2021. It was reported that despite spend-to-date exceeding £107k there remains a healthy balance in the Council's accounts of just over £106k with four months of the financial year remaining. The Chair confirmed balances as per the presented Bank Statements and signed the Bank Reconciliation.

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

- 1) substantial savings in printing costs;
- 2) capital spend at Crag Bank Village Hall;

- 3) income from the hire of Crag Bank Village Hall where bookings now exceed pre-pandemic levels;
- 4) investment in electronic Tablets;
- 5) additional and unexpected costs of professional costs arising from taking on Crag Bank Village Hall and negotiation of the lease at Carnforth Civic Hall and essential utility surveys.

After some comments and questions, it was **RESOLVED that the bank reconciliation and summary financial position as at 30th November 2021 be noted.**

21130 **Payments List:** The Clerk and Proper Officer presented the Payments List for orders and services received in the last month. This includes payment to the Carnforth Neighbourhood Plan consultants (offset by external funding) and legal services for a range of land searches and legal documents as well as payment for surveys undertaken at both the Crag Bank and Carnforth Civic Hall.

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

21131 **Budget Planning 2022/2023:** The Clerk and Proper Officer presented a revised proposed budget for the financial year 2022/2023, taking into account recent comments and interventions from Councillors and committees.

Councillors acknowledged that whilst this purported to be a budget based on previous running costs and any planned projects, the last two years have been difficult to predict due to the coronavirus pandemic and the 'unplanned' decision taken by the Town Council to take on the stewardship of Crag Bank Village Hall. Never-the-less, it was considered that the draft budget presented a reasonable estimate of planned income and expenditure.

Based on the draft budget and the Town Council's plans the Clerk & Proper Officer recommended a Precept for 2022 / 2023 of £90,000, being an increase of £4,401 on the current financial year, with the expected carry forward being earmarked for Council projects subject to satisfactory evidence of need.

The Clerk & Proper Officer also presented a spreadsheet setting out what this precept would mean for the annual, monthly and weekly cost for all Council Tax Bands. Councillors were asked to note that for a Band D property (median) the cost for Town Council services would be £54.54, an annual rise on the previous year of £2.67 (£0.22p per month).

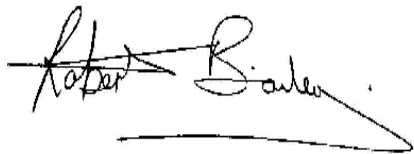
Councillors made several observations and it was determined that any plans to replace heating system at Carnforth Civic Hall and Crag Bank Village Hall would benefit significantly from the commissioning of a consultant to advise and assist with any bidding process for external funding.

It was then **RESOLVED** that, with minor updates, the draft budget for 2022 / 2023 and recommendation for the annual precept be accepted at this stage with a final and full draft to be presented to Carnforth Town Council in January for detailed consideration and adoption.

21132 Community Benefit Fund: The Chair presented an application for Community Benefit Funds for a project to establish a new toddler group aiming to *'provide support and friendship for pre-school children and their parents/carers in Carnforth'*.
Following comments on the details submitted in the application, it was **RESOLVED** that **Carnforth Town Council be recommended to approve a payment of £1,000 from the Community Benefit Fund.**

21133 Items for next Agenda: The Committee **RESOLVED** that the key agenda item will be to **finalise the draft budget and precept for the financial year 2022/2023 for consideration at the Council Budget meeting in January 2022.**

21134 Date of next meeting: At the request of the Clerk & Proper Officer the next meeting of Finance & Governance Committee will be held on **Wednesday 5th January 2021 at 5:15pm.**
The meeting closed at 6:30pm



Clerk to the Council

Is Microsoft Teams or Zoom better?

Microsoft Teams is excellent for internal collaboration, whereas **Zoom is often preferred for working externally** – whether that's with customers or guest vendors. Because they integrate with each other, it's easy to create clear scenarios for users on which to use when.

Is Zoom easier to use than teams?

If you compare Zoom with a similar system, Teams for example, **it is so much easier to use**, the functions are obvious and it's difficult to make a mistake. I like to use the backgrounds as it can make a more professional setting for a meeting.”

What can Zoom do that Teams can't?

The main difference is that Teams offers **video calls**, 2GB personal cloud storage and unlimited chat, whereas free Zoom is limited to video conferencing. The two free versions also differ when it comes to the time-limits placed on calls.^{10 Jun 2021}

Is MS Teams safer than Zoom?

The verdict. Sorry Zoom, but **Teams wins hands down** when it comes to user privacy and security capabilities.

Carnforth Town Council

Summary of Receipts and Payments

5 January 2022 (2021-2022)

All Cost Centres and Codes

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	123.44	-3.44	-3.44 (-2%)
47	Printing				1,000.00	149.00	851.00	851.00 (85%)
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	2,305.50	464.50	509.49 (18%)

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	358.41	241.59	241.59 (40%)
SUB TOTAL					600.00	358.41	241.59	241.59 (40%)

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	1,689.35	310.65	310.65 (15%)
90	Alexandra Park				100.00		100.00	100.00 (100%)
106	Assets		1,162.09	1,162.09	1,400.00	2,623.69	-1,223.69	-61.60 (-4%)
SUB TOTAL		500.00	1,662.09	1,162.09	3,500.00	4,313.04	-813.04	349.05 (8%)

Bank

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
70	Service Charge				216.00	154.96	61.04	61.04 (28%)
71	Bank Interest	20.00		-20.00				-20.00 (-100%)
SUB TOTAL		20.00		-20.00	216.00	154.96	61.04	41.04 (17%)

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					11,174.64	-11,174.64	-11,174.64 (N/A)

Carnforth Town Council

Summary of Receipts and Payments

5 January 2022 (2021-2022)

All Cost Centres and Codes

SUB TOTAL	3,000.00	14,222.28	-11,222.28	-11,222.28 (-374%)
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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	346.95	653.05	653.05 (65%)
2 CCH - Heating				1,500.00	1,292.83	207.17	207.17 (13%)
3 CCH - Water rates				1,400.00	1,002.90	397.10	397.10 (28%)
4 CCH - Cleaning				1,400.00	724.37	675.63	675.63 (48%)
5 CCH - Repairs & Maintenance				2,000.00	2,968.47	-968.47	-968.47 (-48%)
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	10,286.82	5,286.82				5,286.82 (105%)
SUB TOTAL	5,650.00	10,286.82	4,636.82	9,550.00	8,255.38	1,294.62	5,931.44 (39%)

Civic Events

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
32 Remembrance Day				1,000.00	1,028.92	-28.92	-28.92 (-2%)
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		(0%)
75 VE Day					150.00	-150.00	-150.00 (N/A)
SUB TOTAL				1,850.00	1,328.92	521.08	521.08 (28%)

Community Benefit Fund

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
74 Grants Paid					1,000.00	-1,000.00	-1,000.00 (N/A)
76 Grants Received		3,539.27	3,539.27				3,539.27 (N/A)
SUB TOTAL		3,539.27	3,539.27		1,000.00	-1,000.00	2,539.27 (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	115.29	1,884.71	3,352.42 (167%)
SUB TOTAL		1,467.71	1,467.71	2,000.00	115.29	1,884.71	3,352.42 (167%)

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

5 January 2022 (2021-2022)

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					2,342.20	-2,342.20	-2,342.20 (N/A)
99	CBVH - Heating							(N/A)
100	CBVH - Water Rates					317.00	-317.00	-317.00 (N/A)
101	CBVH - Cleaning					819.50	-819.50	-819.50 (N/A)
102	CBVH - Repairs & Maintenance					1,090.96	-1,090.96	-1,090.96 (N/A)
103	CBVH - Waste & Recycling					541.22	-541.22	-541.22 (N/A)
104	CBVH - Hire		9,124.68	9,124.68		1.07	-1.07	9,123.61 (N/A)
111	CBVH - Grounds Maintenance					125.00	-125.00	-125.00 (N/A)
112	CBVH - NNDR					1,886.63	-1,886.63	-1,886.63 (N/A)
SUB TOTAL			9,124.68	9,124.68		7,123.58	-7,123.58	2,001.10 (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	155.25	-5.25	-5.25 (-3%)
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	187.65	662.35	662.35 (77%)

ICT

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
36	Broadband				600.00	562.54	37.46	37.46 (6%)
37	Hardware				300.00	2,445.08	-2,145.08	-2,145.08 (-715%)
38	Domain & Web-hosting				500.00	233.38	266.62	266.62 (53%)
39	Software				1,000.00	1,014.14	-14.14	-14.14 (-1%)
SUB TOTAL					2,400.00	4,255.14	-1,855.14	-1,855.14 (-77%)

Newsletter

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
49	Printing				3,600.00	3,900.00	-300.00	-300.00 (-8%)

Carnforth Town Council

Summary of Receipts and Payments

5 January 2022 (2021-2022)

All Cost Centres and Codes

50	Distribution		1,800.00	1,800.00	(0%)
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	5,500.00 -100.00 -3,100.00 (-36%)

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	3,192.00	-3,092.00	-3,092.00 (-3092%)
41	Internal Audit Services				120.00	120.00		(0%)
42	External Audit Services				425.00	400.00	25.00	25.00 (5%)
82	Planning & Valuation Services				1,000.00	600.00	400.00	400.00 (40%)
94	Payroll Services					152.00	-152.00	-152.00 (N/A)
113	Gas & Electrical Services					1,200.00	-1,200.00	-1,200.00 (N/A)
SUB TOTAL					1,645.00	5,664.00	-4,019.00	-4,019.00 (-244%)

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%)

Carnforth Town Council

Summary of Receipts and Payments

5 January 2022 (2021-2022)

All Cost Centres and Codes

66 Neighbourhood Plan Developme	4,000.00	4,000.00	2,000.00	4,625.55	-2,625.55	1,374.45 (68%)
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	4,782.21	9,217.79	13,217.79 (94%)

Salaries

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
17 Operations				17,232.00	13,752.80	3,479.20	3,479.20 (20%)
18 Administration				19,136.00	20,052.04	-916.04	-916.04 (-4%)
80 PAYE				6,500.00	10,561.05	-4,061.05	-4,061.05 (-62%)
SUB TOTAL				42,868.00	44,365.89	-1,497.89	-1,497.89 (-3%)

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	215.00	-45.00	-45.00 (-26%)
SUB TOTAL				1,120.00	345.00	775.00	775.00 (69%)

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	3,346.08	-346.08	-346.08 (-11%)
SUB TOTAL				3,000.00	3,346.08	-346.08	-346.08 (-11%)

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

5 January 2022 (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	195.73	254.27	254.27 (56%)
62 WMG - Cleaning				1,800.00	1,350.00	450.00	450.00 (25%)
SUB TOTAL				2,250.00	1,545.73	704.27	704.27 (31%)

Summary

NET TOTAL	100,769.00	152,179.25	51,410.25	98,669.00	115,083.45	-16,414.45	34,995.80 (17%)
V.A.T.		83.10			10,275.28		
GROSS TOTAL		152,262.35			125,358.73		

Carnforth Town Council
DRAFT PAYMENTS LIST 361 TO 387

Voucher	Cheque	Code	Name	Description	Amount
361		4 - CCH - Cleaning	Dazzling windows	Window cleaning	30.00
362		111 - CBVH - Grounds Maintenance	Turners Garden Services	Grounds Maintenance	75.00
			<i>5 x Maintenance visits</i>		
363		61 - Grounds Maintenance	Laburnham Nurseries Ltd	Outdoor maintenance supplies	36.96
			<i>22 packs polys</i>		
365	Credit Card	93 - SLCC Subscriptions	SLCC	Subscriptions	215.00
			<i>Annual subscription</i>		
366		109 - Town Development	Law & Wren Ltd	Catering	70.14
			<i>Lancashire Day - Coffee and cakes 28th November 2021</i>		
367		66 - Neighbourhood Plan Development	Troy Hayes Design	Carnforth Neighbourhood Plan	900.00
368		49 - Printing	Bay Typesetters	Printing	600.00
369		50 - Distribution	Bay Typesetters	Printing	360.00
370		109 - Town Development	Bay Typesetters	Printing	100.00
371		109 - Town Development	Bay Typesetters	Printing	144.00
372		109 - Town Development	Bay Typesetters	Printing	144.00
373		109 - Town Development	Bay Typesetters	Printing	144.00
377	Direct Debit	51 - WMG - Electricity	British Gas	Electricity	43.43
378	Credit Card	39 - Software	Zoom	Conference software	52.79
379	Standing Order	17 - Operations	Operational Staff	Operational Salaries	1,647.80
			<i>Month 9</i>		
380		80 - PAYE	HMRC	PAYE	1,240.05
			<i>Month 9</i>		
381		18 - Administration	Admin & Management Salaries	Salary	2,282.49
			<i>Month 9</i>		
382		74 - Grants Paid	Carnforth Town Council	Community Benefit Fund	1,000.00
			<i>Carnforth Kiddiwinks</i>		
383		4 - CCH - Cleaning	Thomas Graham	Cleaning supplies	29.10
384		86 - Community Resilience Fund	Kathryn Haigh	Expenses	35.10
386	Credit Card	39 - Software	Microsoft	ICT	22.56
			<i>MS 365</i>		
387		62 - WMG - Cleaning	Moor 'N' Wife	Cleaning	540.00
TOTAL					9,712.42

Revised Budget 2021/22 and Budget and Precept 2022/23

Report of The Clerk and Proper Officer

1) Background

The Town Council is required to undertake a robust annual budget process to:

- ✓ establish the level of funds required to deliver plans for the coming year;
- ✓ determine the level of reserves that should be maintained; and
- ✓ set the Town Council's precept for the coming year.

The City Council has recently notified that the Town Council's Tax Base for 2022/23 (the figure which determines how much of the precept each Council Taxpayer is charged) is 1,650.22, an increase of 1.46 on the 2021/22 level of 1,648.76. The Town Council is required to notify the City Council of its precept by 1st February 2022.

The appended budget statement provides the results of a budget review, setting out projected final figures for the current year 2021/22 and estimates for 2022/23.

The 2021/22 Revised Estimates show a projected Receipts of £148,335 and Payments of £139,629, representing additional net receipts during the year of £8,706.

Whilst Payments significantly exceed the approved Precept for 2021/22 (£85,599) this is accounted for by unplanned payments relating to the Council taking on Crag Bank Village Hall at the beginning of June 2021. Despite this, the overspend (£54,030) is compensated by additional income and sound financial management throughout another untypical year.

Estimates for 2022/23 have been produced on a 'continuation of services' basis, except for one new budget heading totalling £8,000 for the Queen's Platinum Jubilee weekend.

Taking account of planned Receipts and Payments for 2022/23 the net payments amount to £92,213.

As well as the financial risks associated with the Town Council's normal activities and transactions (referred to as 'General Reserve'), the statement also sets out projected transactions and balances for the Council's other established reserves, as follows:

- Elections Reserve
- Emergency Plan Reserve
- Neighbourhood Plan Reserve

The attached statement sets out the predicted carry forward as at 31st March 2022 and a list of projects put forward by the Council's committees to be considered for delivery in the coming years.

2) Conclusions

- a) **General Reserve:** Following a review of significant financial risks facing the Town Council, it is concluded that a target general reserve of £14,855 is appropriate to cover potential liabilities, but that the Council should seek to increase this over the coming three years to around £32,500 (being 3 months of operating costs @ £130,000)
- b) **Precept 2022/23:** As set out in the appended statement, General Account payments are estimated at £130,238 with receipts of £38,020 (including recoverable VAT). The estimated net payments (Precept) of £92,213 represents an increase of £6,614 on the approved net budget for 2021/22. Whilst this increase would be justifiable given the investment in Crag Bank Village Hall, in particular, the Finance & Governance are recommending a Precept of £90,000 with the additional £2,213 being met from balances carried forward from 2021/22. At the notified Tax Base, this would result in an annual charge of £54.54 for a Band D property (an annual increase of £2.62 on the 2021/22 precept).
- c) **Carry forward & Earmarked Reserves:** The Clerk & Proper Officer advises that the estimated carry forward from 2021/22 will be £50,000. This can be earmarked for projects identified by Committees and fund Reserves.

Projects will need to be clear and specific and have the Council's full commitment.

Given the strides that the Council has made in recent years the Council is in a position to, and would benefit from, budgeting for longer term plans (three years ahead) that would clearly set out the Council's 'direction of travel'.

3) Recommendations

- a) That a target level of general reserve of £32,500 is endorsed;
- b) That the draft budget for 2022/23 is approved;
- c) That a precept of £90,000 is approved and notified to Lancaster City Council;
- d) That during the next financial year the Council develops its plans for the three year period 2023/24 – 2025/26 along with any earmarked reserves covering that period.

Revised Estimates 2021/2022 & Draft Budget 2022/2023

RECEIPTS

Code	Title	To 31/12/2021		Jan-Mar	Revised Estimate	2022/23 Estimate
		Approved Budget	Actual	Forecast		
59	Precept	85,599	85,599	0	85,599	
106	Assets Management (Income)	0	1,162	0	1,162	0
58	Local Delivery Scheme	500	500	0	500	500
71	Insurance Refund	0	45	0	45	0
7	Bank Interest (Income)	20	0	0	0	25
33	Drinks machine (Income)	150	0	0	0	0
76	Film nights (Income)	500	0	100	100	500
52	Community Resilience Fund	0	1,468	0	1,468	0
104	Carnforth Civic Hall Hire	5,000	9,597	1,403	11,000	13,000
105	Craa Bank Village Hall Hire	0	7,759	2,241	10,000	18,000
83	Newsletter Sponsorship	3,000	200	0	200	1,500
59	Other income - CBVH balances	0	29,260	0	29,260	0
	VAT Reclaimed	6,000	7,194	1,806	9,000	4,500
	TOTAL RECEIPTS	100,769	142,785	5,550	148,335	38,025

PAYMENTS

Code	Title	To 31/12/2021		Jan-Mar	Revised Estimate	2022/23 Estimate
		Approved Budget	Actual	Forecast		
Administration						
43	Insurance	1,400	1,829	0	1,829	1,920
45	Postage	100	51	19	70	50
46	Telephone	120	104	61	165	174
47	Printing	1,000	42	208	250	263
48	Stationery	100	90	30	120	126
85	Publications	50	63	37	100	105
	SUB TOTAL	2,770	2,179	355	2,534	2,637
Allowances						
27	Members	0	0	0	0	0
30	Mavor	600	318	282	600	600
	SUB TOTAL	600	318	282	600	600
Property & Environment Committee						
58	Local Delivery Scheme	500	0	500	500	500
61	Grounds Maintenance	2,000	1,659	341	2,000	2,500
90	Alexandra Park	100	0	100	100	100
106	Assets Management	1,400	2,624	376	3,000	3,000
	SUB TOTAL	4,000	4,282	1,317	5,599	6,100
Bank						
70	Service Charge	216	93	57	150	158
	SUB TOTAL	216	93	57	150	158
Capital Expenditure						
12	Carnforth Council Offices	0	0	0	0	0
13	Carnforth Civic Hall	3,000	3,048	452	3,500	3,000
65	War Memorial Gardens	0	0	0	0	0
95	Craa Bank Village Hall	0	11,175	825	12,000	3,000
	SUB TOTAL	3,000	14,222	1,277	15,499	6,000

		To 31/12/2021		Jan-Mar		
Civic Hall		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
1	Electricity	1,000	297	203	500	525
2	Heating	1,500	1,293	207	1,500	1,575
3	Water Rates	1,400	1,003	397	1,400	1,470
4	Cleaning	1,400	670	330	1,000	1,050
5	Repairs & Maintenance	2,000	2,971	529	3,500	2,500
6	Waste & Recycling	1,200	654	346	1,000	1,050
7	Drinks machine	550	1,266	0	1,266	0
7	Drinks machine (Income)	150	0	0	0	0
	NNDR		0	0	0	2,000
33	Film nights	500	0	0	0	250
	SUB TOTAL	9,700	8,154	2,012	10,166	10,420
Civic Events		Approved Budget	Actual	Forecast	Revised Estimate	Budget 22/23
32	Remembrance Day	1,000	1,025	0	1,025	1,076
34	Twinning Association	200	0	200	200	210
68	Civic Sunday	500	0	0	0	500
69	Armed Forces Day	150	150	0	150	158
75	VE Day	0	0	0	0	0
	SUB TOTAL	1,850	1,175	200	1,375	1,944
Community Resilience Fund		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
86	Funds paid	2,000	80	20	100	0
	SUB TOTAL	2,000	80	20	100	0
Council Office		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
87	Repairs & Maintenance	100	55	0	55	100
	SUB TOTAL	100	55	0	55	100
Crag Bank Village Hall		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
98	Gas & Electricity	0	1,712	1,288	3,000	3,150
100	Water Rates	0	317	183	500	525
101	Cleaning	0	749	251	1,000	1,050
102	Repairs & Maintenance	0	1,088	412	1,500	1,575
103	Waste & Recycling	0	541	209	750	788
111	Grounds Maintenance	0	50	50	100	105
112	NNDR	0	1,887	0	1,887	1,981
	SUB TOTAL	0	6,344	2,393	8,737	9,174
Expenses		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
20	Civic Hall Manager	150	0	75	75	100
21	Town Clerk	150	155	45	200	100
22	Outdoor Maintenance Officer	150	32	43	75	100
28	Members	100	0	0	0	100
31	Mayor	300	0	300	300	300
	SUB TOTAL	850	188	463	650	700
ICT		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
36	Broadband	600	513	301	814	854
37	Hardware	300	2,445	55	2,500	300
38	Domain & Web-hosting	500	233	67	300	315
39	Software	1,000	907	293	1,200	1,260
	SUB TOTAL	2,400	4,098	716	4,815	2,730
Newsletter		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
49	Printing	3,600	3,300	600	3,900	4,110
50	Distribution	1,800	1,500	300	1,800	1,890
	SUB TOTAL	5,400	4,800	900	5,700	6,000

		To 31/12/2021		Jan-Mar		
Professional Fees & Services		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
40	Legal Services	100	3,192	0	3,192	500
41	Internal Audit Services	120	120	0	120	126
42	External Audit Services	425	400	0	400	420
82	Planning Services	1,000	600	0	600	500
94	Pavroll Services	0	152	148	300	315
113	Gas & Electrical Services	0	1,200	0	1,200	0
SUB TOTAL		1,645	5,664	148	5,812	1,861
Projects		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
91	Eden Project	500	0	0	0	500
92	Carnforth Steps into the Light	500	50	0	50	0
96	Carnforth Street Festival	0	5,275	0	5,275	0
97	Queen's Platinum Jubilee	0	0	500	500	7,500
SUB TOTAL		1,000	5,325	500	5,825	8,000
Salaries		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
17	Operations	17,232	12,176	5,056	17,232	20,500
18	Administration	19,416	17,770	7,230	25,000	28,000
80	PAYE	6,500	9,321	1,679	11,000	12,000
SUB TOTAL		43,148	39,267	13,965	53,232	60,500
Subscriptions		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
44	NALC/LALC	800	0	800	800	840
89	Rural Services Partnership	150	130	0	130	137
93	SLCC	170	0	215	215	226
SUB TOTAL		1,120	130	1,015	1,145	1,202
Town Development & Planning		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
109	Town Development	3,000	2,786	214	3,000	3,000
SUB TOTAL		3,000	2,786	214	3,000	3,000
Training		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
23	Civic Hall Manager	100	59	0	59	100
24	Town Clerk	100	159	0	159	500
25	Outdoor Maintenance Officer	100	0	50	50	100
29	Members	250	317	0	317	350
SUB TOTAL		550	534	50	584	1,050
War Memorial Gardens		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
51	Electricity	450	155	95	250	262
52	Cleaning	1,800	900	900	1,800	1,800
SUB TOTAL		2,250	1,055	995	2,050	2,062
VAT		Approved	Actual	Forecast	Revised	2022/23
Recoverable VAT		0	9,759	2,241	12,000	6,000
SUB TOTAL		0	9,759	2,241	12,000	6,000
TOTAL PAYMENTS		85,599	110,508	29,120	139,629	130,238
NET RECEIPTS / PAYMENTS		-15,170	-32,276	23,570	-8,706	92,213
Reserve Balances		Approved Budget	Actual	Forecast	Revised Estimate	2022/23 Estimate
35	By Election	5,000	0	0	0	5,000
66	Neighbourhood Plan	6,000	3,876	2,124	6,000	1,000
107	Emergency Planning	925	157	143	300	625
108	General Reserves	6,075	0	0	0	14,855
SUB TOTAL		18,000	4,032	2,267	6,300	21,480

Town Council Tax Calculations	2021 - 2022				2022 - 2023
	£				£
Precept	85,599				90,000
Parish Tax Base	1,648.76				1,650.22
Band D Equivalent	51.92				54.54
Band D increase on previous year					2.62
Band D Increase %					4.80%
Estimated Carry Forward 2021 - 2022		£50,000			
Suggested Projects 2022/2023 & beyond	Estimate				
Refurbish Civic Hall floor	£12,000				
Replace Civic Hall Heating	£63,795				
Replace Crag Bank Village Hall Heating	£48,612				
Speed Indicator Device x 2	£5,000				
Repairs to Crag Bank Village Hall roof	£2,000				
Close Circuit TV	£10,000				
Public Rights of Way	£2,500				
Professional Services - Funding & Bid advice/support	£1,500				
Estimated carry forward be earmarked to fund Balances / Reserves and any selected projects					