



# Penrith Town Council

Unit 1, Church House, 19-24 Friargate, Penrith, Cumbria, CA11 7XR

Tel: 01768 899 773 Email: [office@penrithtowncouncil.gov.uk](mailto:office@penrithtowncouncil.gov.uk)

**DATE: 16 June 2023**

**NOTICE IS HEREBY GIVEN** that an **ORDINARY MEETING** of **THE FINANCE COMMITTEE** will be held on **26 June 2023, at 4.00pm** and you are hereby **SUMMONED** to attend to transact the business as specified in the agenda and reports hereunder.

The Meeting will be held at **Penrith Town Council Office, Unit 1, Board Room, Church House, Friargate, Penrith.**

To assist in the speedy and efficient dispatch of business, Members should read the agenda and reports in advance of the meeting. Members wishing to obtain factual information on items included on the agenda are asked to enquire of the relevant officer **PRIOR** to 9.00am on Friday 23 June 2023.

Members are asked to indicate if they wish to speak on an item **PRIOR** to the meeting (by 1.00pm on the day of the meeting at the latest) by emailing [office@penrithtowncouncil.gov.uk](mailto:office@penrithtowncouncil.gov.uk)

## COMMITTEE MEMBERSHIP

Cllr. Burgin	South Ward	Cllr. Lawson	Carleton Ward
Cllr. Jackson	North Ward	Cllr. Rudhall	East Ward
Cllr. D. Jayson	North Ward	Cllr. Shepherd	East Ward
Cllr. Kenyon	North Ward		

Mrs V. Tunnadine, Town Clerk, PSLCC

## **Public Participation**

Members of the public are welcome to attend. Details about how to comment on an agenda item are available on the Town Council Website.

## **Filming**

Please note that this meeting may be filmed for live or subsequent broadcast via the internet or social media.

Please be advised that the Town Council does not record or live stream meetings.

Penrith Town Council fully supports the principle of openness and transparency and has no objection to filming and reporting at its Full Council, and Committee meetings that are open to the public. It also welcomes the use of social networking websites, such as Twitter and Facebook, to communicate with people about what is happening, as it happens. Filming will only commence at the beginning of a meeting when the Chair opens the meeting with apologies and will finish when the meeting is closed or when the public may be excluded from an exempt item. The Council, members of the public and the press may record/film/photograph or broadcast this meeting when the public and the press are not lawfully excluded.

## **General Power of Competence**

The Town Council resolved from 15 May 2023, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence

# **AGENDA FOR THE ORDINARY MEETING OF THE FINANCE COMMITTEE MONDAY 26 June 2023**

## **PART I**

Members are asked to:

### **1. Apologies**

Receive apologies from Members.

### **2. Appointment of Vice Chair**

To appoint a Vice-Chair of the Finance Committee for the remainder of the 2023-24 municipal year.

### **3. Declarations of Interest and Requests for Dispensations**

Receive declarations by Members of interests in respect of items on this agenda and apply for a dispensation to remain, speak and/or vote during consideration of that item.

#### **ADVICE NOTE:**

Members are reminded that, in accordance with the revised Code of Conduct, they are required to declare any disclosable pecuniary interests or other registrable interests which have not already been declared in the Council's Register of Interests. (It is a criminal offence not to declare a disclosable pecuniary interest either in the Register or at the meeting.) Members may, however, also decide, in the interests of clarity and transparency, to declare at this point in the meeting, any such disclosable pecuniary interests which they have already declared in the Register, as well as any other registrable or other interests. If a Member requires advice on any item involving a possible declaration of interest which could affect his/her ability to speak and/or vote, he/she is advised to contact the Monitoring Officer at least 24 hours in advance of the meeting

### **4. Public Participation**

Receive any questions or representations, which have been received from members of the public. There is a period of up to 15 minutes in total for members of the public to ask questions or submit comments.

#### **ADVICE NOTE:**

Members of the public may make representations, answer questions, and give evidence at a meeting, which they are entitled to attend in respect of the business on the agenda. The public must make a request in writing to the Town Clerk **PRIOR** to the meeting, when possible. A member of the public can speak for up to three minutes. A question shall not require a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given.

## **5. Excluded Item: Public Bodies (Admissions to Meetings) Act 1960**

Determine whether item 15 should be considered without the presence of the press and public, pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act, 1960, as publicity relating to that (any of those) matter/s may be prejudicial to the public interest by reason of the confidential nature of the business to be transacted in that the agenda item relates to the submission of a tender.

## **6. Payments for Approval**

- a) Note that Cllr. Burgin and Cllr. Jackson accessed the Banking System to reconcile the report of all payments made for the relevant period and would be able to recommend that each payment aligned with the invoices.
- b) Agree two Members to undertake the Payments for Approval reconciliation for the meeting of Finance Committee on the 18 September 2023.
- c) Approve the monthly report of payments for April and May 2023.

## **7. Bank Reconciliation**

Approve and sign the bank reconciliations as of 30 April and 31 May 2023 as a correct record.

## **8. Budgetary Control Statement 2023/24: 31 May 2023**

Review and approve the Budgetary Control Statement for the period 31 May 2023 and recommend the statement be ratified by Full Council.

## **9. Insurance Renewal**

Note the Council's insurance policy is entering the final year of a 3-year Long Term Agreement. The renewal premium for the 12-month period effective from 18 May 2023 is £3,450.98 and includes Insurance Premium Tax. The premium has been paid in full and has increased from £3,233.92 paid in 2022.

## **10. Banking**

- a) Note the Council has received this year's precept in full from Westmorland and Furness Council, investing £300,000 with the CCLA.
- b) The Council has £830,000 invested with CCLA, representing both long-term reserves and temporary cash flow surpluses.

## **11. Work Plan**

Note the Finance Committee Work plan for the period 01 April 2023 to 31 March 2024.

## **12. Lead Member for Devolution**

Receive nominations and appoint up to two Members from the Finance Committee to be the lead and deputy lead for Devolution and Transfer of Assets.

### **13. Carleton Village Hall Task and Finish Group – Terms of Reference**

Consider and approve the Terms of Reference for the Carleton Village Hall Task and Finish Group.

### **14. Next Meeting**

Note that the next meeting is scheduled for 18 September 2023, at Penrith Town Council Office, Unit 1, the Board Room, Church House, Friargate, Penrith with a start time to be agreed.

## **PART II – PRIVATE SECTION**

The following is exempt information as it relates to the submission and terms of a tender.

### **15. Tender – Christmas Lights in Penrith 2023**

Consider the Christmas Lights in Penrith 2023 tender submissions and the recommendations contained within the report.

## **FOR THE ATTENTION OF ALL MEMBERS OF THE FINANCE COMMITTEE AND FOR INFORMATION TO ALL REMAINING MEMBERS OF THE TOWN COUNCIL**

### **Access to Information**

Copies of the agenda are available for members of the public to inspect prior to the meeting. Agenda and Part I reports are available on the Town Council website:

<https://www.penrithtowncouncil.gov.uk/>

### **Background Papers**

Requests for the background papers to the Part I reports, excluding those papers that contain exempt information, can be made to the Town Clerk address overleaf between the hours of 9.00 am and 3.00 pm, Monday to Friday via [office@penrithtowncouncil.gov.uk](mailto:office@penrithtowncouncil.gov.uk)

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## Penrith Town Council

### Payments Schedule April 2023

N/C	Date	Ref	Details	Net £	VAT £	Total £	Budget
7400	05/04/2023	23-01	KTD Ltd - Cyber Essentials	1,595.00	319.00	1,914.00	IT
7400	05/04/2023	23-02	Colourmedia - Social Media Management Monthly	450.00	90.00	540.00	IT
7120	05/04/2023	23-03	Beacon Fire Protection Ltd - Office Fire Extinguisher Serv	68.00	13.60	81.60	Service Charges
7130	05/04/2023	23-04	Penrith Parish Centre Ltd - Office Storage	260.00	-	260.00	Room Hire/Meetings
7520	05/04/2023	23-05	Cumbrian Local Publications Ltd - Eden Local April	280.00	-	280.00	Community Engagement
7520	05/04/2023	23-06	Penrith Lions Club - Advert May Day Programme	39.00	-	39.00	Community Engagement
6105	05/04/2023	23-07	Martin Reid (Toro Design) - Arts and Culture Website	390.00	-	390.00	Arts & Culture Development
5100	12/04/2023	23-08	Barrmon Media Ltd - Publication	157.20	31.44	188.64	Planning Consultancy
7030	12/04/2023	23-09	SLCC Enterprises Ltd - Planning Training	60.00	12.00	72.00	Staff Training
7030	12/04/2023	23-10	SLCC Enterprises Ltd - Heritage and Planning Training	105.00	21.00	126.00	Staff Training
7030	12/04/2023	23-11	SLCC Enterprises Ltd - Committees Training	20.00	4.00	24.00	Staff Training
7030	12/04/2023	23-12	SLCC Enterprises Ltd - Agendas Training	70.00	14.00	84.00	Staff Training
6000	12/04/2023	23-13	Hampshire Flag Company Ltd - Bunting	241.00	48.20	289.20	Town Projects
7625	19/04/2023	23-14	Westmorland and Furness Council - NNDR Bandstand	109.78	-	109.78	Bandstand
7870	19/04/2023	23-15	Cumbria Association of Local Councils - CLAC/NALC Subs 23/24	1,491.98	-	1,491.98	Subscriptions
7870	26/04/2023	23-16	PPL PRS Ltd - Music Licence 12 Months	347.52	69.50	417.02	Subscriptions
7615	26/04/2023	23-17	Urbaser Ltd - Seat Repairs	764.82	152.96	917.78	Benches
7130	26/04/2023	23-18	Carlisle DBF Ltd - Hire of Meeting Room / Central Cleaning	152.00	30.40	182.40	Room Hire/Meetings
7120	26/04/2023	23-18	Carlisle DBF Ltd - Hire of Meeting Room / Central Cleaning	95.76	-	95.76	Service Charges
7830	26/04/2023	23-19	AJGIBL GBP Client NST - Insurance Renewal (Gallagher)	3,450.98	-	3,450.98	Insurance
7820	26/04/2023	23-20	Jean Airey - Internal Audit Services	200.00	-	200.00	Audit Fees
7400	26/04/2023	23-21	KTD Ltd - IT Support Licence Renewal	2,862.80	572.56	3,435.36	IT
7400	26/04/2023	23-22	KTD Ltd - Domain Services	218.75	43.75	262.50	IT
7400	26/04/2023	23-23	KTD Ltd - IT Services Support	118.80	23.76	142.56	IT
7520	26/04/2023	23-24	Granicus - gov Delivery Software	1,800.00	360.00	2,160.00	Community Engagement
7520	26/04/2023	23-25	Granicus - gov Delivery Software	4,500.00	900.00	5,400.00	Community Engagement
6000	16/04/2023	CCR23-01	Costa Coffee - Bunting	20.38	4.07	24.45	Town Projects
7800	18/04/2023	CCR23-02	Post Office Ltd - post	11.25	-	11.25	Printing, Postage & Stationery
7870	19/04/2023	CCR23-03	The Purple Guide - Subscription	25.00	5.00	30.00	Subscriptions
7665	20/04/2023	CCR23-04	Carrs Billington	53.99	-	53.99	Thacka Beck
7300	24/04/2023	CCR23-05	Marks and Spencer - Supplies ATM	22.35	-	22.35	Annual Meeting
7300	24/04/2023	CCR23-06	Marks and Spencer - Supplies ATM	7.20	-	7.20	Annual Meeting
7860	26/04/2023	CCR23-07	Adobe Software Licence	75.84	-	75.84	Licences
2210	28/04/2023	BP	Net Pay - April 2023	14,809.50	-	14,809.50	Staffing - Salaries
7840	08/04/2023	CHG	Bank Charges to 17 Mar 2023	8.00	-	8.00	Bank Charges & Interest
7625	24/04/2023	DD	British Gas	7.73	0.39	8.12	Bandstand
7400	27/04/2023	DD	New Star Networks	340.64	68.13	408.77	IT
7400	11/04/2023	VIS	VMO Vimeo PRO	226.80	-	226.80	IT

#### Total

**35,457.07**

**2,783.76**

**38,240.83**

#### Report total

35,457.07

2,783.76

38,240.83

#### Adjustments:

35,457.07

2,783.76

38,240.83

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## Penrith Town Council

### Payments Schedule May 2023

N/C	Date	Ref	Details	Net £	VAT £	Total £	Budget
7520	10/05/2023	23-26	Cumbrian Local Publications Ltd - June 23	280.00	-	280.00	Community Engagement
7850	10/05/2023	23-27	Lamont Pridmore - Payroll & Professional Services to March 23	1,020.00	204.00	1,224.00	Accountancy Fees
7120	10/05/2023	23-28	Gail Little - Office Cleaning April	60.00	-	60.00	Service Charges
7400	10/05/2023	23-29	Colourmedia - Social Media Account	450.00	90.00	540.00	IT
7800	10/05/2023	23-30	Heatons Group - Stationary	227.31	45.46	272.77	Printing, Postage & Stationery
7800	10/05/2023	23-31	KTD Ltd - Managed Print Use 30/03 to 28/04/23	171.58	34.32	205.90	Printing, Postage & Stationery
7330	10/05/2023	23-32	H&H Reeds Printers Ltd - Honours Boards	102.00	20.40	122.40	Notice/Honours Board
7025	10/05/2023	23-33	OH Acquisitions Limited - Occupational Health Services	275.00	-	275.00	Recruitment Expenses
7400	10/05/2023	23-34	KTD Ltd - Aindale Premium Service	171.00	34.20	205.20	IT
7870	10/05/2023	23-35	Society of Local Council Clerks (SLCC) - Membership Ian Parker	354.00	-	354.00	Subscriptions
7400	10/05/2023	23-36	KTD Ltd - Anti Spam Services	349.00	69.80	418.80	IT
7340	17/05/2023	23-37	Viv Tunnadine (Staff) - Reimbursement	140.28	-	140.28	Members' Training
7050	24/05/2023	23-38	Lewis Murray (Staff) - Mileage Expenses	17.15	-	17.15	Staff Expenses
7030	24/05/2023	23-39	Absolute Physiotherapy - First Aid Training Course Staff	115.00	-	115.00	Staff Training
7870	24/05/2023	23-40	Rural Services Partnership Ltd - Membership	121.82	24.36	146.18	Subscriptions
6000	24/05/2023	23-41	Urbaser Ltd - Bunting	1,500.00	300.00	1,800.00	Town Projects
7635	24/05/2023	23-42	Urbaser Ltd - Grounds Maintenance Contract	300.67	60.13	360.80	Fairhill Park
7665	24/05/2023	23-42	Urbaser Ltd - Grounds Maintenance	56.00	11.20	67.20	Thacka Beck
7680	24/05/2023	23-43	Urbaser Ltd - Community Caretaker Contract April 2023	674.34	134.87	809.21	Community Caretaker
7840	09/05/2023	CHG	Bank Charges to 17 Apr	10.00	-	10.00	Bank Charges & Interest
7625	22/05/2023	DD	British Gas	7.32	0.37	7.69	Bandstand
7400	30/05/2023	DD	New Star Networks	338.78	67.76	406.54	IT
2210	18/05/2023	BP	Cumbria LGPS April 2023	5,638.43	-	5,638.43	Staffing - Salaries
2210	19/05/2023	BP	HMRC IT & NI April 2023	5,838.06	-	5,838.06	Staffing - Salaries
2210	26/05/2023	BP	Net Pay May 2023	14,278.13	-	14,278.13	Staffing - Salaries
7800	09/05/2023	CCR23-08	Post Office Ltd - post	38.35	-	38.35	Printing, Postage & Stationery
7800	15/05/2023	CCR23-09	Post Office Ltd - post	6.85	-	6.85	Printing, Postage & Stationery
7860	30/05/2023	CCR23-11	Adobe Software License	75.84	-	75.84	Licences
7800	10/05/2023	CCR23-13	Amazon - dividers	17.49	3.50	20.99	Printing, Postage & Stationery
7340	11/05/2023	CCR23-14	Amazon - name badges	22.49	4.50	26.99	Members' Training
<b>Total</b>				<b>32,656.89</b>	<b>1,104.87</b>	<b>33,761.76</b>	
Report total				32,663.88	1,104.87	33,768.75	
Adjustments:							
7050	12/05/2023	VIS	Contra - Prime V C	- 6.99	-	- 6.99	Staff Expenses
				<b>32,656.89</b>	<b>1,104.87</b>	<b>33,761.76</b>	

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Penrith Town Council  
Bank Reconciliation

Bank Ref: 1205	Date To: 30/04/2023
Bank Name: HSBC	Statement Ref: 1205 2023-05-15 01
Currency: Pound Sterling	

Balance as per cash book at 30/04/2023: 524,624.56

Add: Unpresented Payments

Tran No	Date	Ref	Details	£
5805	26/04/2023	23-16	PPL PRS Ltd - Music Licence	417.02
5807	26/04/2023	23-18	Carlisle DBF Ltd - Hire of	278.16
5809	26/04/2023	23-19	AJGIBL GBP Client NST -	3,450.98
5810	26/04/2023	23-20	Jean Airey - Internal Audit	200.00
5811	26/04/2023	23-21	KTD Ltd - IT Support Licence	3,435.36
5812	26/04/2023	23-22	KTD Ltd - Domain Services	262.50
5814	26/04/2023	23-24	Granicus - gov Delivery	2,160.00
5815	26/04/2023	23-25	Granicus - gov Delivery	5,400.00
				<u>15,604.02</u>

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£
				<u>0.00</u>

Reconciled balance : 540,228.58

Balance as per statement : 540,228.58

Difference : 0.00

Contact tel 03457 60 60 60  
see reverse for call times  
Text phone 03457 125 563  
used by deaf or speech impaired customers  
[www.hsbc.co.uk](http://www.hsbc.co.uk)


3 April to 2 May 2023

## Your Statement

Account Name  
Penrith Town Council

Sortcode Account Number Sheet Number  
194

### Your BUSINESS CURRENT ACCOUNT details

Date	Payment type and details	Paid out	Paid in	Balance
	<b>BALANCE BROUGHT FORWARD</b>			543,709.36
	BP 			
	Penrith Town Counc	2,420.44		
	BP Urbaser Ltd			
	PTC INV 7330	917.78		
	BP KTD			
	K149291	142.56		540,228.58
02 May 23	BP Carlisle DBF Ltd			
	ZP108 Inv 8859	278.16		
	BP Gallagher			
	523159629	3,450.98		
	BP Jean Airey			
	Penrith	200.00		
	BP KTD			
	K149232	3,435.36		
	BP KTD			
	K149233	262.50		
	BP Granicus			
	164558	2,160.00		530,441.58
02 May 23	<b>BALANCE CARRIED FORWARD</b>			530,441.58

### Information about the Financial Services Compensation Scheme

Most deposits made by HSBC Business customers are eligible for protection under the Financial Services Compensation Scheme (FSCS). For further information about the compensation provided by the FSCS, refer to the FSCS website at [fscs.org.uk](http://fscs.org.uk), call into your nearest branch or call your telephone banking service. Further details can be found on the FSCS Information Sheet and Exclusions List which is available on our website ([hsbc.co.uk/fscs/](http://hsbc.co.uk/fscs/)).

Credit Interest Rates	balance	AER variable	Debit Interest Rates	balance	EAR variable
Credit interest is not applied			Debit interest		21.34%

Bank Ref:	1205	Date To:	31/05/2023
Bank Name:	HSBC	Statement Ref:	1205 2023-06-05 01
Currency:	Pound Sterling		

Balance as per cash book at 31/05/2023:

495,346.46

Add: Unpresented Payments

Tran No	Date	Ref	Details	£
				0.00

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£
				0.00

Reconciled balance :

495,346.46

Balance as per statement :

495,346.46

Difference :

0.00

Contact tel 03457 60 60 60  
see reverse for call times  
Text phone 03457 125 563  
used by deaf or speech impaired customers  
www.hsbc.co.uk

**3 May to 2 June 2023**

## Your Statement

**Account Name**  
Penrith Town Council

**Sortcode** **Account Number** **Sheet Number**  
[REDACTED] [REDACTED] 197

### Your BUSINESS CURRENT ACCOUNT details

Date	Payment type and details	Paid out	Paid in	Balance
	<b>BALANCE BROUGHT FORWARD</b>			<b>497,890.02</b>
	BP Absolute Physiothe			
	PTC Inv 22902-C01	115.00		
	BP Rural Services Par			
	PTC RMTG/23/24/157	146.18		497,628.84
30 May 23	DD NEW STAR NETWORKS	406.54		
	BP Urbaser Ltd			
	PTC Inv 7500	1,800.00		
	VIS INT'L 0047403666			
	ADOBE ACROPRO SUBS			
	ADOBE.LY/BILL	75.84		495,346.46
01 Jun 23	))) POST OFFICE COUNT			
	PENRITH	8.00		495,338.46
02 Jun 23	CR PUBLIC SECTOR DEPO		2,091.53	
	DD BRIGHTHR			
	FIRST PAYMENT	51.84		497,378.15
02 Jun 23	<b>BALANCE CARRIED FORWARD</b>			<b>497,378.15</b>

### Information about the Financial Services Compensation Scheme

Most deposits made by HSBC Business customers are eligible for protection under the Financial Services Compensation Scheme (FSCS). For further information about the compensation provided by the FSCS, refer to the FSCS website at [fscs.org.uk](https://fscs.org.uk), call into your nearest branch or call your telephone banking service. Further details can be found on the FSCS Information Sheet and Exclusions List which is available on our website ([hsbc.co.uk/fscs/](https://hsbc.co.uk/fscs/)).

Credit Interest Rates	balance	AER variable	Debit Interest Rates	balance	EAR variable
Credit interest is not applied			Debit interest		21.34%

# **REPORT TO FINANCE COMMITTEE**

**Date: 26 June 2023**

## **Public Report**

**Item no: 08**

**Matter:** Budgetary Control Statement 2023-24 Expenditure to 31 May 2023

**Author:** Responsible Finance Officer

**Supporting Member:** Cllr. C Shepherd

### **Purpose of Report:**

To consider the budgetary control statement for the two-month period to 31 May 2023.

### **Recommendation**

The committee is recommended to approve the budgetary control statement and forward it, with any comments, to Council for ratification.

### **Law and legal implications**

The Town Council resolved from 15 May 2023, until the next relevant Annual Meeting of the Council, which having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

The Local Government Act 1972 requires the Council to have sound financial management.

### **Contribution to Council Business Plan**

Robust budgetary control supports the Council in its delivery of priorities within the approved budget framework.

### **Report**

#### **A. Budgetary Control Statement (Appendix A)**

The attached budgetary control statement shows the following information, analysed over the most detailed budget headings:

- The full year's Approved Budget for 2023-24, which was ratified by Council on 23 January 2023.

- The budget to date, based on the latest budget for the year. This proportion is the anticipated budget for the first two months of the year, based on a forecast of the expected pattern of income and expenditure, known as the budget profile. For most headings, this profile will be a simple pro-rata of the annual budget (i.e., 2/12ths for the current period).
- Actual income and expenditure to 31 May, based on the matching principle, which means taking account of all income and expenditure which relates to the period, irrespective of when it is paid/received. An exception to the general matching rule is that grants approved but not yet paid at the end of the period are included as expenditure, on the basis that this gives a truer view of expenditure against budget.
- The variance between the actual income and expenditure and the profiled latest budget for the period. Variances are expressed as favourable (positive) where there is an underspending or increased income, and as adverse (negative and bracketed) where there is an overspending or reduced income.
- The position on the Council's three reserves: its General Reserve, Devolution and Election Reserves, at the end of May. To give a truer view of the General Reserve, it is assumed that contributions to the Devolution Reserve are made during the year at each month-end.

## **B. Commentary**

The statement shows underspendings on most budget headings, which is to be expected at this early stage in the year. The following comments concentrate on unusual or unexpected variances.

### **B.1 Income**

Overall income of £83,200 exceeds the profiled budget of £81,950 by £1,250.

- The returns are higher than expected due to the higher than budgeted rates of interest.

### **• B.2 Planning Committee**

There has been very little expenditure this early in the year.

### **B.3 CCEG Committee**

Net spend of £10,535 is shown against the profiled budget of £17,833, an underspending of £7,298.

- The Town Projects budget is currently underspent by £6,072, however the timing of the events means that further expenditure is expected later in the year.



## **B.4 Finance Committee**

Net expenditure of £71,563 is shown against the budget to date of £72,686, an underspending of £1,123. There is therefore little variance and this budget is being spent as planned.

## **B.5 Total Expenditure & Increase/Decrease in General Reserve**

- The individual variances result in an underspending of £11,939 against the profiled total expenditure budget of £94,069. As there is £1,250 more income, there is a net variation of £13,189 on the profiled amount transferrable to the General Reserve.

## **B.6 Reserves**

- The Actual to date column includes the General Reserve balance at 1 April 2023 of £498,886 which was £16,281 higher than forecast in the Approved Budget because of underspendings in 2022-23.
- The profiled budget assumes that the Reserve should decrease by £12,119 in the period, resulting in a balance of £470,486 at 31 May. The actual balance on the reserve at the month end is £499,956, which is £29,470 higher than expected.
- The Devolution Reserve opened the year with a balance of £156,794 which was £8,025 lower than the Approved Budget. The actual amount of £5,287 transferrable into the Devolution Reserve is £2,188 higher than profile.
- The Election Reserve opened the year with a balance of £30,000, an amount of £5,000 is budgeted to be added at the end of the financial year.

## **C. Balance Sheet (Appendix B)**

Appendix B shows the Council's balance sheet as at 31 May 2023. The following points may be noted:

- The total invested of £616,626 includes £530,000 placed with CCLA, this will be increased in June and then managed through the year to allow a reasonable return while maintaining a sufficient bank balance to make required payments.
- The VAT debtor of £1,105 is VAT reclaimed from HMRC in respect of May transactions.
- Prepayments of £14,189 include adjustments for insurance, office rental, licences, subscriptions and maintenance agreements.

- The HSBC Bank balance stands at £495,346, largely due to the early receipt of the full year's precept from Eden DC. The intention is to transfer part of this balance to CCLA.
- Accruals of £20,137 represent goods and services received before 31 May, where the payment was not made by that date. Individual items include staff time, grounds maintenance, caretaking and audit and accountancy fees.
- The Payroll Control balance of £11,155 relates to deductions calculated in the May payroll; the total is due to HMRC for income tax and national insurance and to the Cumbria Pension Fund for employee pensions.
- The Receipts in Advance figure represents income for the period 1 June 2023 to March 2024 already received from Eden DC as precept and grants, together with monies from United Utilities for planting maintenance.

## **D. Conclusion**

The budgetary control statement shows that net spending to 31 May was around £12,000 below the Latest Budget for the period.

Finally, there are no issues arising from the Council's balance sheet at 31 May.

## **2. Options Analysis including Risk Assessment**

### **Risk & Consequences**

The Council may fail to receive expected income or may incur unexpected overspending, potentially leading to the curtailment of planned expenditure.

Adverse criticism of over or underspending.

### **Controls Required**

A sound budgetary control system with regular reporting and identification of issues.

## **3. Financial Implications**

This report is concerned solely with financial management.

## **4. Equalities Implications**

None identified.

## **5. Climate Change and Environmental Implications**

None identified.

## **6. Legal Implications**

There are no legal implications arising from this report.

## **Appendices**

Appendix A – Budgetary Control Statement Two Months Ended 31 May 2023

Appendix B – Balance Sheet as at 31 May 2023

## **Background Papers**

- Transaction and trial balance reports from the Sage accountancy system
- Budgetary Control Working papers.



# Penrith Town Council

## BUDGETARY CONTROL STATEMENT:TWO MONTHS ENDED 31 MAY 2023

Actual 2022-23	Approved Budget 2023-24	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
		<b>INCOME</b>			
		<b>Precept:</b>			
455,209	468,295	Council Tax	78,049	78,049	0
7,388	7,642	<b>CTRS Grant</b>	1,274	1,274	0
		<b>Other Income:</b>			
13,577	15,750	Investment Income	2,625	3,877	1,252
0	10	Miscellaneous Income	2	0	(2)
<b>476,174</b>	<b>491,697</b>	<b>TOTAL INCOME</b>	<b>81,950</b>	<b>83,200</b>	<b>1,250</b>
		<b>EXPENDITURE</b>			
		<b>PLANNING COMMITTEE:</b>			
		<b>Planning:</b>			
2,118	10,000	Planning Consultancy	1,667	32	1,635
2,118	10,000		1,667	32	1,635
		<b>Climate Change:</b>			
2,910	8,300	Climate Efficiency	1,383	0	1,383
2,910	8,300		1,383	0	1,383
<b>5,028</b>	<b>18,300</b>	<b>Planning Committee Total</b>	<b>3,050</b>	<b>32</b>	<b>3,018</b>
		<b>COMMUNITIES COMMITTEE:</b>			
		<b>Town Projects:</b>			
4,689	47,000	Town Projects	7,833	1,761	6,072
4,689	47,000		7,833	1,761	6,072
		<b>Arts &amp; Entertainment:</b>			
21,474	10,000	Arts & Culture Development	1,667	0	1,667
21,474	10,000		1,667	0	1,667
		<b>Grants:</b>			
20,283	15,000	Grants	2,500	6,000	(3,500)
0	20,000	Signature Grants	3,333	0	3,333
20,283	35,000		5,833	6,000	(167)
		<b>Corporate Communications:</b>			
4,839	15,000	Communications	2,500	2,774	(274)
4,839	15,000		2,500	2,774	(274)
<b>51,285</b>	<b>107,000</b>	<b>Communities Committee Total</b>	<b>17,833</b>	<b>10,535</b>	<b>7,298</b>

Actual 2022-23	Approved Budget 2023-24	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
		<b>FINANCE COMMITTEE:</b>			
		<b>Staffing:</b>			
194,747	247,200	Salaries	41,200	40,881	319
19,268	23,780	National Insurance	3,963	3,902	61
42,230	53,150	LG Pension Scheme	8,858	9,036	(178)
3,029	500	Recruitment Expenses	83	275	(192)
1,282	600	Staff Training	100	370	(270)
0	500	Conferences	83	0	83
238	500	Staff Expenses	83	17	66
260,794	326,230		54,370	54,481	(111)
		<b>Accommodation:</b>			
7,500	7,500	Rent	1,250	1,250	0
3,104	4,000	Heat, Light & Water	667	510	157
2,331	1,020	Service Charges	170	344	(174)
1,782	1,730	Room Hire & Meetings	288	608	(320)
390	380	Insurances	63	65	(2)
0	0	Letting Income	0	0	0
15,107	14,630		2,438	2,777	(339)
		<b>Civic Functions:</b>			
76	400	Civic Functions	67	0	67
700	700	Mayoral Expenses	117	0	117
300	300	Deputy Mayor's Expenses	50	0	50
102	100	Civic Regalia	17	0	17
1,178	1,500		251	0	251
		<b>Cost of Democracy:</b>			
225	200	Annual Meeting	200	30	170
	5,000	Elections	0	0	0
160	1,000	Members' Training	167	163	4
0	200	Members' Expenses	33	0	33
0	1,200	Notice/Honours Board	200	102	98
385	7,600		600	295	305
26,800	20,000	<b>IT</b>	3,333	2,925	408
340	2,050	<b>Website</b>	342	0	342
		<b>Devolved Services:</b>			
(450)	800	Allotments	(242)	(450)	208
0	400	War Memorial	67	0	67
0	1,500	Benches	250	765	(515)
3,330	3,000	Bus Shelters	500	0	500
1,021	1,750	Bandstand	292	33	259
653	800	Musgrave Monument	133	0	133
7,426	5,500	Fairhill Park	917	601	316
19,407	3,700	Thacka Beck Field	617	166	451
27	300	Signage, etc	50	0	50
7,991	10,000	Community Caretaker	1,667	1,322	345
6,939	18,594	Contribution to/(from) Devolution Reserve	3,099	5,287	(2,188)
46,344	46,344		7,350	7,724	(374)
0	5,000	<b>Local Government Re-organisation</b>	833	0	833
		<b>Other Overheads:</b>			
3,614	3,000	Printing, Postage & Stationery	500	641	(141)
1,166	1,450	Audit Fees	242	228	14
3,241	4,180	Insurance	697	557	140
123	130	Bank Charges & Interest	22	18	4
2,205	2,900	Accountancy Fees	483	1,230	(747)
1,898	1,650	Legal Fees	275	53	222
827	500	Licences	83	234	(151)
3,354	3,201	Subscriptions	534	400	134
16,428	17,011		2,836	3,361	(525)
1,690	2,000	<b>Repairs &amp; Renewals</b>	333	0	333
<b>369,066</b>	<b>442,365</b>	<b>Finance Committee Total</b>	<b>72,686</b>	<b>71,563</b>	<b>1,123</b>

Actual 2022-23	Approved Budget 2023-24	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£ 0	£ 3,000	Contingency	£ 500	£ 0	£ 500
(20,000)	5,000	Transfer to/(from) Election Reserve		0	0
405,379	575,665	TOTAL EXPENDITURE	94,069	82,130	11,939
70,795	(83,968)	INCREASE/(DECR) IN GENERAL RESERVE	(12,119)	1,070	13,189
		RESERVES:			
		General Reserve:			
428,090	482,605	Balance brought forward 1 April 2023	482,605	498,886	16,281
70,795	(78,968)	Increase/(decrease) in year	(12,119)	1,070	13,189
498,885	403,637	Balance carried forward	470,486	499,956	29,470
		Devolution Reserve:			
149,855	164,819	Balance brought forward 1 April 2023	164,819	156,794	(8,025)
6,939	18,594	Contribution from/(to) 2023-24 Budget	3,099	5,287	2,188
156,794	183,413	Balance carried forward	167,918	162,081	(5,837)
		Election Reserve:			
0	30,000	Balance brought forward 1 April 2023	30,000	30,000	0
30,000	5,000	Contribution from/(to) 2023-24 Budget	0	0	0
30,000	35,000	Balance carried forward	30,000	30,000	0
685,679	622,050	TOTAL RESERVES	668,404	692,037	23,633



## Penrith Town Council

### BALANCE SHEET AS AT 31 MAY 2023

	£	£
<b>Investments</b>		
Penrith Building Society	86,626	
CCLA Public Sector Deposit Account	<u>530,000</u>	
		616,626
<b>Current Assets</b>		
Debtors	2,306	
Debtor - VAT	1,105	
Prepayments	14,189	
HSBC Bank Account	<u>495,346</u>	
	512,946	
<b>Current Liabilities</b>		
Creditors	0	
Accruals	20,137	
Payroll Control	11,155	
Receipts in Advance	<u>406,243</u>	
	437,535	
<b>Net Current Assets</b>		75,411
		<u><b>692,037</b></u>
<b>Represented by:</b>		
<b>Reserves</b>		
General Reserve		499,956
Devolution Reserve		162,081
Election Reserve		30,000
		<u><b>692,037</b></u>

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## Item 11 Work Plan

Budgetary Management and Control				
ACTIVITY & PARTNERS	PTC Colleague	DETAILS	TARGETS	Date Due
Payments Schedule and Bank Reconciliation.	Ian / John	Prepare Payments for Approval information for two nominated Members prior to each Committee.  Prepare Payments Report for each month.  Prepare Monthly Bank Reconciliation	To give members and the wider public greater awareness of the Financial controls within the Council.	Finance Committee  June 23 Sept 23 Nov 23 Jan 24 Mar 24 Apr 24
Budget Monitoring Statement.	Ian / John	Prepare Budget Monitoring Statement for each Committee.	To give members and the wider public greater awareness of the Financial management and up to date position within the Council.	Finance Committee  June 23 Sept 23 Nov 23 Jan 24 Mar 24 Apr 24
Management of Internal Audit.	Ian / John / Jean	Ensure effective arrangements for internal audit.	Prepare Internal Audit Outline Plan  Internal Audit Interim Report to 31/12/24  Final Internal Audit Report to 31/03/24  Review of Effectiveness of Internal Audit and Appointment of Internal Auditor 24/25	Sept 23  Dec 23  Apr 24  Apr 24

<b>Risk Management, Insurance and Banking</b>				
<b>ACTIVITY &amp; PARTNERS</b>	<b>PTC Colleague</b>	<b>DETAILS</b>	<b>TARGETS</b>	<b>Date Due</b>
Risk Assessments	Ian / John	Review Corporate Risk Assessments	Review Corporate Risk Assessments and record actions arising from each one.  Put actions in to place and implement as required.	Sept 23  Ongoing
Insurance Review	Ian / John	Review Annual Insurance Policy	Review items and values insured  Seek quotations for new 3 yr Insurance cover agreement and report to Committee.  Insurance renewed	Jan 24 Apr 24 May 24
Review and Update Asset Register	Ian / Jon	Maintain asset register	Maintain an up-to-date Asset Register	Ongoing
Banking	Ian / John / Viv / Ros	Ensure suitable arrangements are in place for Banking and Investments	Update account signatories at Penrith Building Society, Lloyds, CCLA.  Ensure effective set up of the new Bank Account with Lloyds (from HSBC)  Monitor investments with the CCLA and ensuring sufficient funds available in current account.	Sept 23 Jun 23 Ongoing

Annual Budget Preparation, Precept and Annual Return				
ACTIVITY & PARTNERS	PTC Colleague	DETAILS	TARGETS	Date Due
Prepare 2024-25 Annual Budget and Precept	Ian / John Viv, Carol, Ros, Lewis, Paul, Kerry	To follow a process to agree a Budget for 2024-25 and Precept	Set out budget process in a report to Finance Committee.	Sept 23
			Invite Growth Items.	Oct 23
			Budget Prospects and input from Finance Working Group.	Nov 23
			Prepare Draft Budget for Finance WG.	Dec 23
			Staff Salaries 24-25 to Committee.	Jan 24
			Final Draft Proposed Budget 24/25 to Finance Committee.	Jan 24
			Proposed Budget to Full Council 24/25.	Jan 24
Practitioners Guide	Ian / John	Review of documents to support the Annual Return	Precept Request submitted to W&F	Feb 24
			Review and adopt the provisions in the Practitioners Guide for 2023/24	Apr 24
Annual Return	Ian / John / Viv	Annual Return AGAR	Review the effectiveness of Internal Control Provision	Apr 24
			Finance Outturn 31 March 24	Apr 24
			AGAR Forms and Accounting Statements	Apr 24
			Documents for AGAR, External Audit	May 24

Review of Council Policy				
ACTIVITY & PARTNERS	PTC Colleague	DETAILS	TARGETS	Date Due
To review Council Policy Documents	Ian / John / Viv	To review Council Policy Documents at Finance Committee	Bandstand Hire Policy	Sept 23
			Risk Management Policy	Sept 23
			Record Management and Retention	Nov 23
			Social Media and Electronic Communication	Nov 23
			Information Protection	Nov 23
			Information Security	Nov 23
			Removable Media	Nov 23
			Data Protection / Privacy	Nov 23
			Subject Access Requests	Nov 23
			Passwords	Nov 23
			Procurement Policy	Nov 23
			Reserves Policy	Jan 24
			Investment Policy	Jan 24
			Code of Conduct	Jan 24
			Asset Valuation Policy	Mar 24
			Delegation Scheme	Mar 24
			Grants Scheme	Mar 24

<b>Assets</b>				
<b>ACTIVITY &amp; PARTNERS</b>	<b>PTC Colleague</b>	<b>DETAILS</b>	<b>TARGETS</b>	<b>Date Due</b>
Grounds Maintenance Contract	Ian	Monitoring of Contract	Monitoring of Contract Regular meetings with Urbaser Retender Grounds Maintenance Contract	Ongoing Ongoing Autumn 23
Allotments	Ian	Maintaining a relationship with PAA.	Attend meetings with PAA as required. Undertake asset inspections for areas of Council responsibility. Receive income (lease)	Ongoing Regular Apr 23
Community Caretaker Contract	Ian / John	Maintain asset register	Monitoring of Contract Regular meetings with Urbaser	Ongoing Ongoing
Carleton Village Hall	Ian / John / Lewis / Paul	Business Case	Develop Business Case / Implement resolutions of Council May 23.	Jul 23
Service Schedule	Ian / Viv / John	Maintenance and Upkeep of Council Assets	Office PAT Test Tree Liability Survey (Fairhill) Review IT service provision Clock Service (Musgrave Monument) Annual Play Inspection Report (Fairhill) Ladder / Latchway Safety Inspection (Musgrave Monument) Fire Extinguisher Service	Jun 23 Aug 23 Oct 23 Oct 23 Dec 23 Feb 24 Mar 24



## Carleton Village Hall Task and Finish Group

### Terms of Reference

#### Background

This informal Task and Finish Working Group will have an advisory and strategic planning role, to assist the potential transfer of the Carleton Village Hall from Persimmon Homes.

This matter is supported by the Agenda Report for item 18, Full Council 15 May 2023.

#### Purpose

- a) To develop a Business Case and Options Analysis to include:
  - i. The Council owning and managing the building and the services it provides long term.
  - ii. The Council owning the building and supporting a group of residents to manage the service several years on from the asset transfer so that residents manage an existing asset.
  - iii. Review of local village halls in and around Penrith, the services provided, hire and running costs and all aspects of building and service operation.
  - iv. Consultation with residents on the demand and potential use of the Hall
  - v. Identification of resources, equipment, alarm systems, security, hire arrangements and similar.
  - vi. Staffing implications for the management and operation of the Hall.
  - vii. Feasibility report and service proposals.
- b) To consider the potential for construction design changes and improvements including energy efficiency, inclusivity and practical usability.
- c) To develop a community engagement plan for the project.

#### Membership

- a) The Group will comprise:
  - Town Clerk

- Services Contracts and Manager
- Community Services Officer
- Solicitor
- Council Chair – Cllr Lawson
- Council Vice Chair – Cllr Rudhall
- Ward Councillor – Cllr Holden

- b) Additional members may be included in the Group as required.
- c) Non council members may be invited to join the Group.
- d) Possible invitees (not exhaustive)

- An officer from Action for Communities in Cumbria
- Representatives from Persimmon Homes
- Representatives from Westmorland and Furness Council
- Land and asset specialists
- Local resident's representatives.

### **Convenor**

Meetings will be convened by the Services Contracts and Manager or the Community Services Officer.

### **Chair**

The Group will be chaired by the Council Chair, and in his/her absence the Council Vice Chair.

### **Public Participation**

The Working Group is an informal Group of the Council and is therefore not open to the press and public.

### **Agenda, Minutes and Meeting Papers**

- a) As the Group will be discussing commercially sensitive information, contracts, business, and staffing all matters will be discussed in private and be treated as strictly confidential.
- b) The agenda, with any attached meeting papers, will be distributed at least five working days prior to the next scheduled meeting.
- c) Notes and action points arising from meeting will be prepared by either the Services Contracts and Manager or the Community Services Officer.

### **Reporting**

- a) Full copies of the notes of previous meetings, including attachments, will be provided to the Group membership and will be available to members of the Town Council.
- b) Meeting Notes will be circulated to members no later than five working days following each meeting.



- c) By agreement of the Group, the Group will make recommendations to the Council's Finance Committee in the first instance. If accepted and approved by the Finance Committee, these will then be reported to and or ratified by Full Council at the earliest opportunity.

## **Meetings**

- a) The frequency of the meeting will be dictated by the timelines arising from discussions with Persimmon Homes.
- b) Initially the Group will meet following the first meeting held with Persimmon Homes.
- c) The Group Chair shall have discretion to hold meetings by virtual conferencing instead of in person.

## **Proxies to meetings**

- a) Members will nominate a proxy (deputy) to attend a meeting if they are unable to attend.
- b) The Chair will be informed of the substitution at least two working days prior to the scheduled meeting.
- c) The nominated proxy will provide relevant comments/feedback about the attended meeting to the member they are representing.

## **Quorum requirements**

3 Council members

## **Delegation of authority**

The Lead Officer and the Solicitor, the Council Chair and Vice Chair have delegated authority to respond swiftly to emerging matters, represent the Council at external meetings.

The Lead Officer will be responsible for reporting any such decisions to Finance Committee and or Full Council and for making financial decisions up to a value of £25,000. A budget allocation will be available for works related to the project for resources, legal and professional advice, consultation and community engagement.

## **Activities**

- a) The Group will be supported by senior officers who will undertake research to consider the items set out in the Purpose section of the Terms of Reference.
- b) Officers will continue to strive to obtain the information directly from the Persimmon Homes.
- c) Officers will strive to obtain information from Westmorland and Furness Council with particular regard to the terms and clauses as set out in the Section 106 agreement.
- d) Officers will seek advice and guidance from Action for Communities in Cumbria, Village Hall Officer and other village hall committees locally.
- e) Officers will develop a public consultation exercise and community engagement plan.
- f) Officers will investigate management arrangements, operational implications.
- g) Officers will identify resources, equipment, alarm systems, security, hire arrangements, loose items of equipment and furniture and similar including costs.
- h) Staffing implications for all aspects of the operation of the village hall will be considered including administration, caretaking, security.
- i) Potential construction design changes will be considered where considered appropriate including energy efficiency, inclusivity, practical usability and associated costs obtained where possible.
- j) And all associated and relevant matters to progress this scheme of work.
- k) The outturn of the research will be considered by the Group in the form of a report and options appraisal to Finance Committee and Full Council.