

# **Minutes of the Finance & General Purposes Committee Meeting Held Wednesday 05 January 2022 at 6:30 PM**

Those present :

Chairman : Cllr A Carr

Vice-Chairman : Cllr J Sayers

Councillors : Cllr K Hughes, Cllr T Hughes, Cllr P Mc Kinley

Officers : S Lawrence, A Mc Intyre

## **1 Apologies for Absence**

Apologies have been received from Cllr Jo Burns, Cllr C Carlsen and Cllr J Desmond.

## **2 Declarations of Interest**

None Received.

## **3 Public Participation.**

Due to Covid 19 Regulations public attendance at this meeting will be limited to 6 people. None attended.

## **4 To Confirm the Minutes of the Last Meeting**

**RESOLVED** that the minutes of the meeting held on 29th September 2021 for Finance & General Purposes Committee were approved as a correct record.

## **5 Treasurer's Report and Financial Statements**

The Town Clerk informed the budgets were on target for this time of year, and budgets continue to be monitored robustly.

**RESOLVED** that the Financial Statement as of 5th January 2022 be noted.

## **6 Budget Report 22-23**

The Town Clerk informed members the recommendation from officers is the precept demand for 2022-23 be raised to cover the increased running costs of the Council and to cover some, if not all, of the proposed works. This would mean a precept increase of £18 to £124.06 per Band D property, a 35p per week increase if all the works in the Asset Maintenance Plan were funded. This would give an overall precept level of £830,916 or 77p per week per resident. This is a 16.89% increase in the precept.

The increase proposed would allow a considerable number of works to move forward within the Council's core business strategy of improving the parks and upgrading the estate.

### Cllrs Comments:-

- MTC have received zero funding from Sefton Council.
- Ask Sefton to re-introduce the double rating for MTC. Town Clerk to formally write to Sefton MBC.

- Meadows Leisure Centre currently use MTC car park free of charge, the car park has to be maintained. The proposed charge to Sefton MBC would be £12,000 p.a. ex VAT. All members agreed for the Town Clerk to formally write to Sefton MBC for the above charge.

**RESOLVED that:-**

1. Agreed to recommend to Full Council the precept be increased by 16.89% to £18;  
the financial year 2022-23;
2. Agreed to recommend to Full Council the proposed budget for the forthcoming financial year 2022-23;
3. Town Clerk to formally write to Sefton MBC regarding the double rating for MTC;
4. Town Clerk to formally write to Sefton MBC regarding the charge for the use of car park at £12,000 per annum;
5. The report be noted.

**7 Vexatious Complainant Policy**

The Town Clerk informed members that a Vexatious Complaints Policy was drafted to enable the MTC to deal with those matters which fall under its remit. The appropriate way to deal with constant complaints from the same person or group is to have a policy which clearly sets out how MTC will approach the matter and how any subsequent complaints will be dealt with.

**RESOLVED that:-**

1. Members agreed the recommendation to take the proposed Vexatious Complaints policy to next Full Council meeting;
2. The report be noted.

**8 Chairman's Closing Comments**

The Chair thanked all members for attending the meeting.

**9 Exclusion of Press & Public**

**RESOLVED that the press and public be excluded due to confidential nature of the item under discussion.**

**10 Debtors to the Council**

The Town Clerk informed members MTC needs to ensure that it has robust methods in place to recover monies it is owed. To ensure all debt is paid and measures are put into place to recover any outstanding debt.

**RESOLVED that:-**

1. All members reviewed the position of bad debts;
2. All members agreed that the Responsible Finance Officer pursues any debt using the debtors' procedures. If payment is still not received the RFO/Town Clerk is authorised to pursue the outstanding debt, possibly by use of a debt collection agency or legal services;
3. The report be noted.

CHAIR

**Report to:** Finance & General Purposes Committee  
**Date of Meeting:** 16th March 2022  
**Agenda Item Number** 5  
**Subject:** Treasurer's Report and Financial Statements as of 28th February 2022.  
**Report of:** Finance Officer  
**Exempt / Confidential Report:** No

**Summary** Members are asked to consider the attached appendices giving the current position of the Council's budget.

<b>Maghull Town Council Priority</b>	<b>Yes/No</b>
1. Development and Protect the Community	No
2. Develop Parks and Green Spaces	No
3. Value for Money and Enterprising Council	Yes
4. Develop Leisure and Activity for All	No
5. Develop/support Community Services and Groups	No
6. Support Culture and Heritage	No
7. Health and wellbeing Programme	No
8. Statutory Requirement	Yes

### **Recommendation(s)**

1. Note the contents of the report

### **Reasons for Recommendation(s)**

The report is for noting only.

### **Alternative Options Considered and Rejected**

### **What will it cost and how will it be financed?**

**(A) Revenue** N/A

**(B) Capital** N/A

### **Implications of Recommendations:**

<b>Financial Implications</b>	Within agreed budgets
<b>Resource Implications</b>	Officer time
<b>Legal Implications</b>	LGA 1972, Audit and Accountability Regulations 2015
<b>Equality &amp; Diversity Implications</b>	None

## Implementation Date for Decision

Immediately following the conclusion of Finance & General Purposes Committee.

## Appendices

Town Hall Income and Expenditure to February 2022  
Facilities Income and Expenditure to February 2022,  
Community Support & Engagement Income and Expenditure to February 2022  
Planned Asset Maintenance Income and Expenditure to March 2022  
Profit & Loss 7<sup>th</sup> March 2022  
Balance Sheet 7<sup>th</sup> March 2022  
Revised Asset Maintenance Plan Version 7

## Background Papers

<b>Contact Officer</b>	Responsible Finance Officer
<b>Telephone Number</b>	0151 526 3705
<b>Email Address</b>	Debbie.healey@maghull-tc.gov.uk

### 1. Background

Town Hall - The sheets show income and expenditure up to 28<sup>th</sup> February 2022. The income for the Town Hall has reduced this was due to Covid and the re-wire that took place. The building was closed longer than anticipated and some community groups found alternative accommodation and will not be returning. This also led to some savings on expenditure.

Facilities –The sheets show income and expenditure up to 28<sup>th</sup> February. The income is slightly more than was budgeted for. This is due to there being 2 children's teams and 1 adult team playing on Pimbley Playing Fields, whereas the previous year there were only 2 teams playing. This year there has been 4 bowling teams instead of 2 the previous year. Additional income has been received via a grant from the Mersey Forest for the planting of whips on several of the Council's parks. We have also sold a Kubota. There is also an underspend on staffing due to a member of staff being on long term sick.

Community Services - The events income is for Pinder's Circus and Sharland's Fair. The event budget has been spent on the gardening competition. The Community Services team raised sponsorship to fund the Garden competition. Morrison's donated £50.00 voucher, Windmill Nurseries £50.00 voucher, Sandy Lane Nursery hanging baskets and Selco donated a drill. The Ex Mayor's donation contributed £120.00 towards the garden competition. The budget will be underspent due to not being able to do any events. The Council continue to support Maghull in Bloom and the Food Bank.

Planned Asset Maintenance – The budget of £139,158.44 which consists of £113,044.44 of Earmarked reserves were drawn down to pay for the re-wire which

is now complete. The upgrade to the lighting system will long term bring a reduction in the cost of electricity by using LED bulbs and makes the building safer. The alarm system in the Town Hall has been upgraded as part of the re-wire.

Revised Asset Maintenance Plan version 7, the plan has had 2 additional works added to the programme. Due to the extensive cost of the re-wire of the Town Hall the garage was not included nor the upgrade of the alarm system. These have been added to the plan. This work will commence in the financial year 22/23 and will come from revenue due to the precept being increased.

Overall the year end will probably show an underspend. The Council has agreed to spend 100,000.00 on park upgrades and these have commenced in March. The upgrades were due to commence earlier but the supplier has had difficulty obtaining some of the equipment and parts. Any income received as grant funding from Mersey Forest not spent in this financial year is to be put into Earmarked Reserves at year end and drawn down in the following financial year to complete work on tree planting and maintaining these new trees. A previous Mayor's donation not spent in this financial year to be put into Earmarked Reserves at year end and used in the next financial year on youth in the community. Any further underspends to be put into Earmarked Reserves to fund the Playground installations and used in the financial year 22/23.

**Recommendation(s):-**

- 1. Note the contents of this report.**

TOWN HALL	Department 1				
		Budget	Actual	Budget Remaining	Explanation
INCOME					
4001	PRECEPT	292,790.00	266,872.25	25,917.75	
4010	BANK INTEREST	2,000.00	152.54	1,847.46	
4101	COUNCIL CHAMBER ROOM HIRE	1,000.00		1,000.00	
4102	POLICE STATION LEASE	11,550.00	12,000.00	-450.00	
4103	ACTIVITIES ROOM	6,000.00	5,537.49	462.51	NHS
4104	STORAGE HIRE	555.00	1,419.96	-864.96	
4300	FUNCTION SUITE LEASE	7,500.00		7,500.00	Lease holder withdrawn
4330	BOWLS INDOOR	1,515.00		1,515.00	No income from bowlers
4353	CRICKET CLUB LEASE	2,035.00	2,035.00	0.00	
4395	MISC. INCOME	1,040.00	2,904.77	-1,864.77	Elections
4396	SOLAR PANEL INCOME	4,000.00	4,766.32	-766.32	
		329,985.00	295,688.33	34,296.67	
EXPENDITURE					
	SUPPLIERS				
5100	SECURITY	34,882.30	37,266.45	-2,384.15	Contract only changed in November
5101	CCTV	3,860.00	3,857.28	2.72	New CCTV installed
5102	ALARM	1,600.00	740.00	860.00	
5103	FIRE	1,000.00	1,149.74	-149.74	New
5104	AIR-CON	300.00		300.00	
5105	BOILER	1,000.00	1,400.48	-400.48	Second boiler repaired
5106	LIFT	3,700.00	3,655.08	44.92	
5107	CLEANING SERVICES	12,500.00	11,749.68	750.32	
5108	HYGIENE	3,000.00	1,184.92	1,815.08	Reduced due to building being closed
5109	PEST CONTROL	600.00	646.95	-46.95	
5111	WASTE DISPOSAL	2,275.00	2,273.00	2.00	Vired into budget costs increased
5116	CLEANING SUPPLIES	500.00	199.66	300.34	
5117	COVID-19	800.00	165.17	634.83	
		66,017.30	64,288.41	1,728.89	
	OVERHEADS				
7000	BROADBAND	4,200.00		4,200.00	Year end invoice
7002	TELEPHONES	400.00	469.91	-69.91	
7003	MOBILE PHONES	200.00	88.56	111.44	Year end invoice to be received
7010	POSTAGE	200.00	129.00	71.00	
7021	STATIONERY	1,000.00	590.99	409.01	
7031	PRINTING	200.00		200.00	
7036	BOOKS/TECHNICAL PUBLICATIONS	185.00		185.00	
7041	OFFICE EQUIPMENT & FURNITURE	2,500.00	4,749.20	-2,249.20	Increase due to new laptop's bought
7061	IT	11,100.00	11,754.64	-654.64	
7068	SAGE	3,022.00	2,438.50	583.50	
7071	PHOTOCOPIER	2,400.00	1,299.98	1,100.02	
7082	BANK CHARGES	750.00	697.82	52.18	
7100	SALARIES	81,967.00	76,706.48	5,260.52	
7106	EMPLOYER'S NI	7,953.00	7,230.83	722.17	
7107	PENSIONS	16,065.00	12,042.98	4,022.02	
7200	INSURANCE FEES	16,000.00	12,863.43	3,136.57	
7221	PROFESSIONAL FEES	6,000.00	4,950.00	1,050.00	
7224	AUDIT FEES	2,850.00	1,300.00	1,550.00	Year end invoice to be received
7232	WEBSITE DEVELOPMENT	1,216.00	430.00	786.00	
7236	PERSONNEL CONSULTANCY	5,500.00		5,500.00	Year end invoice to be received

7237	TRAINING	6,000.00	848.44	5,151.56	
7254	SUBSCRIPTIONS	3,200.00	3,200.90	-0.90	
7300	RATES	19,000.00	18,962.00	38.00	
7303	ELECTRICITY - TOWN HALL	10,235.00	8,721.84	1,513.16	
7308	GAS	11,000.00	7,782.14	3,217.86	
7309	WASTEWATER & METERED WATER	8,000.00	1,910.61	6,089.39	
7320	CIVIC HOSPITALITY	200.00	53.33	146.67	
7359	MAYOR'S ALLOWANCE	2,000.00	662.23	1,337.77	
7801	CONFERENCES/TRAVEL/SUBS	700.00	24.39	675.61	
7810	LICENCES	1,500.00	1,458.65	41.35	
7817	ADVERTISING	1,200.00	880.95	319.05	
7823	PHOTOGRAPHS	300.00		300.00	
7846	MISCELLANEOUS EXPENDITURE	715.00	575.40	139.60	
		<b>227,758.00</b>	<b>182,823.20</b>	<b>44,934.80</b>	
	<b>LOANS</b>				
7918	LIFT REPLACEMENT LOAN	10,542.79	10,542.79	0.00	Cost of loans reduced this year
7968	LIFT REPLACEMENT INTEREST	2,097.69	2,097.69	0.00	
7919	PROJECTS 2009 LOAN	6,863.73	6,863.73	0.00	
7969	PROJECTS 2009 INTEREST	2,791.43	2,791.43	0.00	
7920	ROOF SIDES & SOLAR PANELS LOAN	7,599.92	3,799.96	3,799.96	Invoices to be received in March
7960	ROOF SIDES & SOLAR PANELS INT	6,314.14	3,157.07	3,157.07	Invoices to be received in March
		<b>36,209.70</b>	<b>29,252.67</b>	<b>6,957.03</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>19,324.05</b>	<b>-19,324.05</b>	



<b>FACILITIES</b>	<b>Department 2</b>				
		<b>Budget</b>	<b>Actual</b>	<b>Budget Remaining</b>	<b>Explanation</b>
	<b>INCOME</b>				
<b>4001</b>	Precept	316,880.00	288,280.25	28,599.75	
<b>4321</b>	Playing Fields	600.00	1,682.25	-1,082.25	Extra team
<b>4331</b>	Bowls Outdoor	855.00	2,140.80	-1,285.80	Extra team
<b>4345</b>	Tennis Club	1,200.00	1,070.17	129.83	
<b>4346</b>	Tennis Fences	168.00	140.00	28.00	
<b>4350</b>	Rent Bowling Hut	4,200.00	4,200.00	0.00	
<b>4351</b>	Rent ATC Hut	1,500.00	1,500.00	0.00	
<b>4354</b>	Facilities Income		13,950.01	13,950.01	Mersey Forest Grant & Sale of old vehicle
		<b>325,403.00</b>	<b>312,963.48</b>	<b>40,339.54</b>	
	<b>SUPPLIERS</b>				
<b>5112</b>	Water Quality	710.00	404.25	305.75	
<b>5113</b>	Electrical Safety	600.00		600.00	
<b>5114</b>	Health & Safety General	2,230.00	4,309.05	-2,079.05	Budget overspent due to H & Safety requirements
<b>5115</b>	Playground Inspections	1,000.00	739.80	260.20	
<b>5118</b>	Drainage	500.00	360.00	140.00	
<b>5200</b>	Engineering Equipment	1,000.00	301.28	698.72	
<b>5201</b>	Engineering Repairs	1,600.00	2,459.18	-859.18	Roller for bowling green
<b>5202</b>	Engineering Consumables	1,500.00	3,300.38	-1,800.38	
<b>5203</b>	Play Equipment Repairs	2,250.00	557.87	1,692.13	
<b>5204</b>	Parks Management	6,851.00	17,750.58	-10,899.58	Fencing paid by the grant
<b>5205</b>	Football Pitches	1,000.00	366.70	633.30	
<b>5206</b>	Bowling Greens	1,925.00	1,346.16	578.84	
<b>5207</b>	Grounds Maintenance Consumables	600.00	1,327.30	-727.30	
		<b>21,766.00</b>	<b>33,222.55</b>	<b>-11,456.55</b>	
	<b>OVERHEADS</b>				
<b>7003</b>	Mobile Phones	500.00	831.24	-331.24	2 new phones purchased
<b>7029</b>	Uniforms	1,951.00	1,012.65	938.35	
<b>7100</b>	Salaries	200,132.00	172,414.47	27,717.53	
<b>7106</b>	Employer's NI	17,543.00	14,033.98	3,509.02	
<b>7107</b>	Pensions	35,669.00	24,344.63	11,324.37	
<b>7200</b>	Insurance Fees	6,500.00	6,259.08	240.92	
<b>7301</b>	Rates Garage	3,635.00	3,692.60	-57.60	
<b>7304</b>	Electricity Glenn Park	355.00	75.41	279.59	
<b>7305</b>	Electricity Pimbley	300.00	66.03	233.97	
<b>7307</b>	Elec Ballswood	150.00	63.39	86.61	
<b>7310</b>	Water Garage	700.00	551.16	148.84	
<b>7311</b>	Wastewater Ballswood	900.00	787.82	112.18	
<b>7313</b>	Water & Wastewater Pimbley	200.00	221.58	-21.58	
<b>7314</b>	Water & Wastewater Glenn P	120.00	33.26	86.74	
<b>7315</b>	Fleet Repairs	3,000.00	3,948.29	-948.29	Ageing fleet
<b>7316</b>	Vehicle Tax	930.00	550.00	380.00	
<b>7317</b>	Diesel	4,400.00	3,909.59	490.41	
<b>7318</b>	Red Diesel	4,342.00	2,662.20	1,679.80	
<b>7319</b>	Leases	10,310.00	2,989.00	7,321.00	
<b>7851</b>	Asset Maintenance	12,000.00	13,613.77	-1,613.77	Budget to be used for Whinneybrook demolition & CC,MFC water meters
		<b>303,637.00</b>	<b>252,060.15</b>	<b>51,576.85</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>27,680.78</b>	<b>219.24</b>	

Community Support	Department 3				
Codes					
		Budget	Actual	Budget Remaining	Explanation
<b><u>INCOME</u></b>					
4001	PRECEPT	78,459.00	76,360.25	2,098.75	
4391	FESTIVAL EVENTS INCOME	0.00	1,200.00	-1,200.00	Circus & Fair
4395	MISC INCOME	0.00	1,436.15	-1,436.15	Mayoral Fund
		<b>78,459.00</b>	<b>78,996.40</b>	<b>-537.40</b>	
<b><u>EXPENDITURE</u></b>					
	<b><u>SUPPLIERS</u></b>				
5330	NEIGHBOURHOOD ACTIVITIES	6,500.00	3,064.19	3,435.81	Commonplace
5331	EVENTS	4,960.00	960.59	3,999.41	Garden Comp
5333	CHRISTMAS ACTIVITIES	5,000.00	2,714.25	2,285.75	Christmas Tree
5334	YOUTH PROVISION	4,000.00	234.05	3,765.95	
5335	GRANTS	5,000.00	2,606.25	2,393.75	
		<b>25,460.00</b>	<b>9,579.33</b>	<b>15,880.67</b>	
	<b><u>OVERHEADS</u></b>				
7003	MOBILE PHONES	100.00	78.12	21.88	
7100	SALARIES	41,333.00	35,523.95	5,809.05	
7106	EMPLOYER'S NI	3,465.00	2,668.71	796.29	
7107	PENSIONS	8,101.00	5,577.33	2,523.67	
		<b>52,999.00</b>	<b>43,848.11</b>	<b>9,150.89</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>25,568.96</b>	<b>-25,568.96</b>	

	<b>Planned Asset Maintenance</b>				
	<b>Department 4</b>				
		<b>Budget</b>	<b>Actual</b>	<b>Budget Remaining</b>	<b>Explanation</b>
	<b>INCOME</b>				
<b>4001</b>	Precept	26,114.00	23,210.00	2,904.00	
<b>4002</b>	Reserves Funding	113,044.44	113,044.44	0.00	Increase due to draw down from Earmarked Reserves
		<b>139,158.44</b>	<b>136,254.44</b>	<b>2,904.00</b>	
	<b>OVERHEADS</b>				
<b>7851</b>	Asset Maintenance	139,158.44	113,892.91	25,265.53	Payment 1 & 2 of electrical re-wire
		<b>139,158.44</b>	<b>113,892.91</b>	<b>25,265.53</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>22,361.53</b>	<b>-22,361.53</b>	
	85,159.94				

Date: 07/03/2022  
Time: 21:30:03

# MAGHULL TOWN COUNCIL (TH)

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## Profit and Loss

From: Month 1, April 2021  
To: Month 12, March 2022

Chart of Accounts:

Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>
<b>INCOME</b>		
Precept	714,243.00	714,243.00
Reserves Funding	113,044.44	113,044.44
Bank Interest	152.54	152.54
Police Station Lease	12,000.00	12,000.00
Activity Room Hire	5,537.49	5,537.49
Storage Hire	1,419.96	1,419.96
Playing Fields	1,682.25	1,682.25
Bowls Outdoor	2,140.80	2,140.80
Tennis Club	1,070.17	1,070.17
Tennis Fences	140.00	140.00
Rent Bowling Hut	4,200.00	4,200.00
Rent ATC Hut	1,500.00	1,500.00
Rent Cricket Club	2,035.00	2,035.00
Facilities Income	13,950.01	13,950.01
Events	1,200.00	1,200.00
Misc Income	4,340.92	4,340.92
Solar Panel	4,766.32	4,766.32
	883,422.90	883,422.90
<b>SUPPLIERS</b>		
Security	37,266.45	37,266.45
CCTV	3,857.28	3,857.28
Alarm	740.00	740.00
Fire	1,149.74	1,149.74
Boiler	1,400.48	1,400.48
Lift	3,655.08	3,655.08
Cleaning Services	11,749.68	11,749.68
Hygiene	1,184.92	1,184.92
Pest Control	646.95	646.95
Waste Disposal Charges	2,273.00	2,273.00
Water Quality	404.25	404.25
Health & Safety General	4,309.05	4,309.05
Playground Inspections	739.80	739.80
Cleaning Supplies	199.66	199.66
Covid - 19	165.17	165.17
Drainage	360.00	360.00
Engineering - New Equipment	301.28	301.28
Engineering Repairs	2,459.18	2,459.18
Engineering Consumables	3,300.38	3,300.38
Play Equipment Repairs	557.87	557.87
Parks Management	17,750.58	17,750.58
Football Pitches	366.70	366.70

Date: 07/03/2022  
Time: 21:30:03

# MAGHULL TOWN COUNCIL (TH)

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## Profit and Loss

From: Month 1, April 2021  
To: Month 12, March 2022

Chart of Accounts:

Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>
Bowling Greens	1,346.16	1,346.16
Grounds Maintenance Consumables	1,327.30	1,327.30
Neighbourhood Activities	3,064.19	3,064.19
Events	960.59	960.59
Christmas Activities	2,714.25	2,714.25
Youth Provision	234.05	234.05
Grants	2,606.25	2,606.25
	107,090.29	107,090.29
DIRECT EXPENSES		
	0.00	0.00
Gross Profit/(Loss):	<u>776,332.61</u>	<u>776,332.61</u>
OVERHEADS		
Telephones	469.91	469.91
Mobile Phones	997.92	997.92
Postage & Courier	129.00	129.00
Stationery	590.99	590.99
Uniforms	1,012.65	1,012.65
Office Equipment & Furniture	4,749.20	4,749.20
IT	11,754.64	11,754.64
Sage	2,438.50	2,438.50
Photocopier	1,299.98	1,299.98
Bank Charges	709.72	709.72
Salaries	284,644.90	284,644.90
Employer's NI	23,933.52	23,933.52
Pensions	41,964.94	41,964.94
Insurance Fees	20,272.14	20,272.14
Professional Fees	4,950.00	4,950.00
Audit Fees	1,300.00	1,300.00
Website Development	430.00	430.00
Training	848.44	848.44
Subscriptions	3,200.90	3,200.90
Rates Town Hall	18,962.00	18,962.00
Rates Garage	3,692.60	3,692.60
Electricity Town Hall	9,735.05	9,735.05
Electricity Glenn Park	75.41	75.41
Electricity Pimbley	66.03	66.03
Elec Ballswood & Moorhey	63.39	63.39
Gas	8,678.09	8,678.09
Water & Wastewater Town Hall	1,915.62	1,915.62
Water Garage	556.15	556.15
Wastewater Ballswood	787.82	787.82
Water & Wastewater Pimbley	244.32	244.32

Date: 07/03/2022  
Time: 21:30:03

MAGHULL TOWN COUNCIL (TH)

Page: 3

Profit and Loss

From: Month 1, April 2021  
To: Month 12, March 2022

Chart of Accounts:

Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>
Water & Wastewater Glenn P	46.52	46.52
Fleet Repairs	3,948.29	3,948.29
Vehicle Tax	550.00	550.00
Diesel	3,909.59	3,909.59
Red Diesel	2,662.20	2,662.20
Leases	3,144.50	3,144.50
Civic Hospitality	53.33	53.33
Mayoral Expenses	662.23	662.23
Conferences/Travel/Subs	24.39	24.39
Licences	1,458.65	1,458.65
Advertising	880.95	880.95
Miscellaneous Expenditure	69.40	69.40
Asset Maintenance	102,462.98	102,462.98
Lift Replacement Loan	10,542.79	10,542.79
2009 Projects Loan	6,863.73	6,863.73
Roof Sides & Solar Panels Loan	3,799.96	3,799.96
Roof & Solar Panels Int	3,157.07	3,157.07
Lift Replacement Interest	2,097.69	2,097.69
2009 Projects Interest	2,791.43	2,791.43
	599,599.53	599,599.53
Net Profit/(Loss):	<u>176,733.08</u>	<u>176,733.08</u>

Date: 07/03/2022  
Time: 21:36:02

# MAGHULL TOWN COUNCIL (TH)

Page: 1

## Balance Sheet

From: Month 1, April 2021  
To: Month 12, March 2022

Chart of Accounts:

Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>	
<b>FIXED ASSETS</b>			
Land	0.00	851,111.80	
Buildings & Statues	0.00	1,472,695.22	
Equipment Estates	0.00	52,038.74	
Equipment Play Areas	0.00	306,520.00	
Vehicles	0.00	80,887.50	
		0.00	2,763,253.26
<b>CURRENT ASSETS</b>			
Debtors control Account	(18,610.87)	2,068.52	
Debtors General	0.00	300.00	
Bank Account (Current)	134,702.85	145,375.46	
Bank Account (Deposit)	(39,697.80)	446,639.42	
VAT Liability/Reclaimed	(6,390.08)	8,924.74	
		70,004.10	603,308.14
<b>CURRENT LIABILITIES</b>			
Creditors Control Account	(4,801.48)	71.15	
General Creditors	(413.57)	10.27	
Salaries Liabilities	11,530.51	11,530.51	
		6,315.46	11,611.93
Current Assets less Current Liabilities:		63,688.64	591,696.21
Total Assets less Current Liabilities:		63,688.64	3,354,949.47
<b>LONG TERM LIABILITIES</b>			
Loans PWLB	0.00	274,149.82	
		0.00	274,149.82
Total Assets less Total Liabilities:		63,688.64	3,080,799.65
<b>CAPITAL &amp; RESERVES</b>			
Fixed Asset Restatement Reserve	0.00	1,396,074.60	
Capital Financing Reserve	0.00	1,016,745.44	
Contingency Reserves	(66,894.78)	50,000.00	
Specific Reserves	(1,000.00)	15,561.16	
Precept/Revenue Reserves	0.00	425,685.47	
retained funds	(45,149.66)	0.00	
P & L Account	176,733.08	176,733.08	
Previous Year Adj		(0.10)	
		63,688.64	3,080,799.65

**ASSET MAINTENANCE 5 YEAR PLAN - 2020-2021**

Item	Amount	Department	
Demolish Judo Hut	7,000.00	2	Completed 2/11/2020
Bins for Parks	7,898.00	2	Completed 1/03/2021
<b>TOTAL</b>	<b>14,898.00</b>		



**ASSET MAINTENANCE 5 YEAR PLAN 2021-2022**

Item	Amount	Department	
Re-Wire Town Hall & LED lights & New Alarms	140,000.00	4	Due to be completed - moved from 20/21
Install new electricity meter on Whinneybrook (pump)	3,000.00	4	Moved from 20/21
Demolish Whinneybrook Pavillion	5,000.00	4	Being demolished
	<b><u>148,000.00</u></b>		

### **ASSET MAINTENANCE 5 YEAR PLAN 2022-2023**

<b>Item</b>	<b>Amount</b>	<b>Department</b>	
Provide new facility for Facilities Team - Activity room and upgrade wiring.	25,000.00	4	Moved from 23/24
Tree Work following on from Tree Survey	12,000.00	4	
Replace Air Conditioning units in Venue & Council Chamber and install one in the Radio Station	13,450.00	4	Moved from 20/21
Stair Carpet at Town Hall	4,564.80	4	
Separate Electricity supply to outside buildings	5,000.00	4	Moved from 20/21
Repaint indoors at Town Hall to improve appearance	7,000.00	4	Moved from 20/21
Reflooring Town Hall	5,000.00	4	Moved from 20/21
More CCTV around Town Hall and overflow car park etc	1,600.00	4	Moved from 20/21
CCTV at Glenn Park	4,000.00	4	Moved from 20/21
Park Signs	37,000.00	4	
Re-wire Garage	10,000.00	4	New Costs to be confirmed
Upgrade alarm in Garage	5,000.00	4	New Costs to be confirmed
<b>Total</b>	<b>129,614.80</b>		

**ASSET MAINTENANCE 5 YEAR PLAN 2023-2024**

Item	Amount	Department	
Provide extra storage for Facilities Team		2	
Electricity Supply Lower Bowling Hut	5,000.00	2	Moved from 22/23
Replacement Windows Town Hall	??	2	Moved from 22/23
Shutters to Town Hall Main entrance	7,000.00	4	Moved from 20/21
Replace Park Equipment as per ROSPA report	30,000.00	4	Moved from 20/21
	<b>42,000.00</b>		

**ASSET MAINTENANCE 5 YEAR PLAN 2024-2025**

Item	Amount	Department
CCTV around parks		4
Upgrade Play Equipment remaining Parks	100,000.00	4
Improve drainage on Parks.	100,000.00	4
	200,000.00	

Risk Assessment and Management (financial) 2022/23 REVIEW DATE - March 2022				
Action: Town Clerk (TC); Amenities Manager (AM), Finance Officer (FO), Finance & General Purposes, Personnel Committee				
Topic	Risk Identified	H/M/L	Management of Risk	Action
Data Protection	Security of Data	M	Mapping data	TC, AM, FO,
	Data breach	M	All office staff have received training about new GDPR (May 2018)	TC
	Agreement to use data for purpose collected	L	Annual review of data sets	TC
Use of professional services	Use of reputable/qualified service providers	L	Consultancy/Tender invitations provided by suitably qualified people	TC & AM
		L	Internal Audit Service provided by qualified Auditor	FO
		L	External Auditor appointed by SAAA	TC
		L	Council's Constitution and Financial Regulations	TC
		L	Only tested firms used	AM
		L	Use made of Sefton Council Officers for independent professional services - Legal and H.R. Advice	TC & AM
Brexit	Delays in parts for Facilities Team leading to impact of service.Rising costs.	M	Order parts early and keep a small stock	TC,AS,DC,FO
Neighbourhood Plan	Challenge of planning decisions that do not comply with Neighbourhood Plan	H	Identify costs associated with defending appeals and costs involved.	TC & FO
Loss	Consequential loss due to critical damage or third party performance	L	Insurance cover review adequacy	TC & FO
Cash	Loss through theft or dishonesty	L	Insurance cover review, ensure adequacy of fidelity guarantee insurance	TC & FO

Topic	Risk Identified	H/M/L	Management of Risk	Action
Maintenance	Poor performance of assets of amenities, loss of income or performance	M	Annual review	AM & FO
Borrowing/Lending	Adequacy of finance to be able to repay loans	L	Financial review and cash flow forecasting monthly	FO
Legal powers	Illegal activity or payment	H	Educate council as to their legal powers	TC, FO
Financial records	Inadequate records	L	FO/TC to review quarterly plus regular internal audit	FO
Minutes of Council Meetings	Accurate and legal	L	Review at following meeting	TC
Electors right to inspection of minutes of Council Meetings	Availability of documents	L	Minutes available on line and for inspection in council offices Minutes circulated to all Town Councillors Copies sent to Sefton Library (Archives) Quarterly	TC
Members interests	Conflict of interest	M	Update declarations of interests - annual	TC
Projects	Loss of business	M	Consult on timing work	TC, AM & FO
	Costs within budget	H	Ongoing review and monitoring	TC, AM & FO
Lease - The Venue	Tenant fails to pay rent	M	Quarterly review meetings	AM
	Loss of tenant	M	Client/Contractor management and consultation arrangements to monitor the lease	TC
	Damage to premises	L	Ensure adequate safety and security arrangements in place	TC
	Damage to reputation	M	Quality assurance policy and complaints policy to be implemented and performance managed	TC
	Litigation against the council	L	Review Venue regularly and ensure any repairs done quickly Ensure refurbishment improvements comply with all health and safety and DOA requirements council to vet all third party contractors supplying goods and service	TC

Topic	Risk Identified	H/M/L	Management of Risk	Action
	Failure to re-let tenancy	M	Strategy required to market the function suite	TC
Lease - Community Police Station	Tenant fails to pay rent	M	Quarterly review meetings	AM
	Targeted attack on Police Station	M	Ensure adequate safety and security arrangements in place	AM
	Damage to premises	M	Ensure adequate safety and security arrangements in place	AM
	Damage to reputation (Police Station seen as part of MTC)	M	Merseyside Police to provide details about when Police Station is open to the public Merseyside Police to ensure public phone is working to report issues	AM
	Loss of tenant	M	Client/Contractor management and consultation arrangements to monitor the lease	AM
	Failure to re-let tenancy	M	Client/Contractor management and consultation arrangements to monitor the lease	AM
Lease - Tennis Club	Tenant fails to pay rent	M	Quarterly review meetings	AM
	Loss of tenant	M	Client/Contractor management and consultation arrangements to monitor the lease	AM
	Damage to premises	L	Ensure adequate safety and security arrangements in place	AM
	Quality of the Courts	L	Ensure courts maintained to a playable standard	AM
	Failure to re-let tenancy	M	Strategy required to market	AM
Lease - Bowling Pavillion	Tenant fails to pay rent	M	Quarterly review meetings	AM
	Loss of tenant	M	Client/Contractor management and consultation arrangements to monitor the lease	AM
	Damage to premises	L	Ensure adequate safety and security arrangements in place	AM
	Failure to re-let tenancy	M	Strategy required to market	AM
Lease - Cricket Club	Tenant fails to pay rent	M	Quarterly review meetings	AM
	Loss of tenant	M	Client/Contractor management and consultation arrangements to monitor the lease	AM

Topic	Risk Identified	H/M/L	Management of Risk	Action
Lease - Cricket Club	Damage to premises	L	Ensure adequate safety and security arrangements in place	AM
	Failure to re-let tenancy	M	Strategy required to market	AM
VAT Recoverable	VAT Analysis	M	All items in cash book lists	FO verify/Internal Audit
	Charged on sales	M	Consider annually	FO verify/Internal Audit
	Charged on purchases	L	Consider all items per cash book lists	FO verify/Internal Audit
	Partial Exemption	M	Maintenance of accurate records	FO verify/Internal Audit
	Claimed within time limits	M	Agree returns submitted	FO verify/Internal Audit
Reserves general	Adequacy	M	Consider at budget setting	TC & FO
	Safety	M	Investment in secure financial institution	TC & FO
Reserves earmarked	Adequacy	L	Consider and budget financial accounts	FO
	Earmarked or contingent liability	L	Review minutes with chair of Finance & General Purposes Committee	FO / Chair of F&GP Committee
	Loss, damage etc.	M	Annual inspection, update insurance and asset registers	FO
	Risk or damage to third party property or individual	M	Maintenance Programme Repairs carried out promptly Review adequacy of Public Liability insurance	TC/AM/FO



Topic	Risk Identified	H/M/L	Management of Risk	Action
Assets	Failure to maintain Council owned assets and buildings ( to manage the Health and Safety risk of customers and staff and to ensure budgets are managed effectively to maintain assets to a satisfactory standard	M	Effective budget monitoring, sound management of assets/buildings including a planed maintenance approach. Risk assessments and regular health and safety inspections	TC/AM/FO
Security and safety for buildings & equipment	Loss, damage etc.	L	Contracted on-site security for Town Hall	AM
			Patrol of parks and pavilions	AM
			Alarm systems connected to 24hr service	AM
			Review of CCTV provision at Town Hall	TC
			Upgrade of Fire Alarm System at Town Hall linked to Meadows Leisure Centre	TC
Security of data	Loss, damage etc.	L	Use of professional services for maintenance and management	AM
			External back up	AM
Staff	Loss of key personnel	H	Hours, health, stress, training management Long term sickness, early departure, terms and conditions	Personnel Committee
	Loss of personnel	M	Long term sickness, early departure, terms and conditions	TC, AM, Personnel Committee
	Fraud by staff	L	Insurance cover conditions met, procedures, segregation of duties	FO
	Failure to manage the health, safety and welfare of the public, visitors and staff	M	Safe working environment policies and procedures e.g. Fire Safety Policy, Safe Driving etc	TC, AM, CSM
Banking	Cash Banking	L	Accuracy of banking sheet and bank paying in books	FO to review and sign off
	Cash transport to Bank	L	Safety of staff and insurance cover	FO
Income	Adequacy of precept	H	Monthly review of budget to actual spend	TC, AM, FO, CSM

Topic	Risk Identified	H/M/L	Management of Risk	Action
	Loss of Income due to re-configuration of Activity Room	H	In new financial year 22/23 implement the building works for the Activity Room agreed at Full Council	FO, TC, F & GP committee
Salaries	Wrong rate pay	L	Use of Sage Payroll/HMRC advice	TC, FO
	Wrong salary paid	M	Use of Sage Payroll/HMRC advice	TC, FO
	Wrong hours paid	L	Use of Sage Payroll/HMRC advice	TC, FO
	Wrong deductions - NI	M	Use of Sage Payroll/HMRC advice	TC, FO
	Wrong deductions - income tax	M	Use of Sage Payroll/HMRC advice	TC, FO
Direct costs and overhead expenses	Wrong payment made	L	Verify against payroll return	TC, FO
	Goods not supplied to TC	L	Order systems	FO
Grants & support	Invoice incorrectly calculated	L	Check arithmetic	FO
	Power to pay	M	Minute Power	TC
	Agreement of Council to pay	L	Application, confirmation in writing	TC
	Conditions agreed	L	Use reasonable condition/application form	TC
Signed (Chair of Finance and General Purposes): Tony Carr	Follow up verification	M	RFO check and consider budget	CSM
Date:				

Topic	Risk Identified	H/M/L	Management of Risk	Action
New lease agreement for function suite	Loss of tenant	M	Client/Contractor management and consultaion arrangements to monitor the lease	RFO/Internal audit
	Damage to premises	L	Ensure adequate safety and security arrangements in place	RFO
	Damage to reputation	M	Quality assurance policy and complaints policy to be implemented and performance managed	RFO/Members to verify
	Litigation against the council	L	Ensure refurbishment improvements comply with all health and safety and DOA requirements council to vet all third party contractors supplying goods and services	RFO/Members to verify
	Failure to re-let tenancy	M	Strategy required to market the function suite	RFO
Pensions	Loss of key staff	M	Review of provision	Personnel committee

Topic	Risk Identified	H/M/L	Management of Risk	Action
VAT irrecoverable	VAT Analysis	M	All items in cash book lists	RFO verify/ internal audit
	Charged on sales	M	Consider annually	RFO verify/ internal audit
	Charged on purchases	L	Consider all items per cash book lists	RFO verify/ internal audit
	Partial exemption	M	Maintenance of accurate records	RFO verify/ internal audit
	Claimed within time limits	M	Agree returns submitted	RFO verify/ internal audit
Reserves general	Adequacy	M	Consider at budget setting	RFO opinion
	Safety	M	Investment in secure financial institution	RFO opinion
Reserves earmarked	Adequacy	L	Consider and budget financial accounts	RFO opinion
	Earmarked or contingent liability	L	Review minutes with chair of F&A committee	RFO / member view
Assets	Loss, damage etc	M	Annual inspection, update insrance and asset registers	
	Risk or damage to third party property or individual	M	Review adequacy of Public Liability insurance - maintenance programme	Diary
Secuirty for buildings & equipment	Loss, damage etc	L	Contracted on-site secutiyy for Town Hall	
			Patrol of parks and pavilions	
			Alarm systems connected to 24hr service	
Secuirty of data	Loss, damage etc	L	Use of professional services for maintenance and management	

			External back up	
Staff	Loss of key personnel (Clerk)	H	Hours, health, stress, training management	Personnel Committee
			Long term sickness, early departure, terms and conditions	
	Loss of personnel	M	Long term sickness, early departure, terms and conditions	Personnel Committee
	Fraud by staff	L	Fidelity guarantee value	Council
			Insurance cover conditions met, procedures, segregation of duties	

Topic	Risk Identified	H/M/L	Management of Risk	Action
Charges for services	Adequacy of precept	H	Monthly review of budget to actual	Diary
	Cash emptying	H	Segregate duties, insure staff	RFO Verify
	Cash transport	L	Contract out with security firm	
	Cash banking	H	Segregate duties. Check to bank	RFO Verify
	Invoices	L	Register to invoice	RFO Verify
Salaries	Wrong rate pay	L	Use of Finance/sage	Member verify/audit
	Wrong salary paid	M	Use of Finance/sage	Member verify/audit
	Wrong hours paid	L	Use of Finance/sage	Member verify/audit
			Use of payroll bureau	Member verify/audit
	Wrong deductions - NI	M	Use of Finance/sage	Member verify/audit
	Wrong deductions - income tax	M	Use of Finance/sage	Member verify/audit
	Wrong payment made	L	Verify against payroll return	Member verify/audit

Direct costs and overhead expenses	Goods not supplied to TC	L	Order systems	Approval check
	Invoice incorrectly calculated	L	Check arithmetic	Approval check
	Cheque payable is excessive	L	Signatory initials etc Stub & voucher	Member verify
	Cheque payable to wrong party	L	Signatory initials etc Stub & voucher	Member verify
Grants & support	Power to pay	M	Minute Power	Member verify
	Agreement of Council to pay	L	Minute	Member verify
	Conditions agreed	L	Use reasonable condition/application form	RFO check
	Cheque and voucher	M	Signatory initials etc Stub & voucher	Member verify
	Follow up verification	M	RFO check and consider budget	RFO verify

**Report to:** Finance & General Purposes Committee  
**Date of Meeting:** 30<sup>th</sup> March 2022  
**Agenda Item Number** 7  
**Subject:** Progress of Health Safety Action Plan  
**Report of:** Amenities Manager  
**Exempt / Confidential Report:** No

## Summary

To provide Members with an update on the progress of council's Health & Safety Action Plan.

<b>Maghull Town Council Priority</b>	<b>Yes/No</b>
1. Development and Protect the Community	No
2. Develop Parks and Green Spaces	No
3. Value for Money and Enterprising Council	Yes
4. Develop Leisure and Activity for All	No
5. Develop/support Community Services and Groups	No
6. Support Culture and Heritage	No
7. Health and wellbeing programme	No
8. Statutory Requirement	Yes

## Recommendation(s)

1. Note the contents of the report

## Reasons for Recommendation(s)

As per the terms of reference for council's Health & Safety Working Group, Finance & General Purposes Committee oversees progress of the health and safety action plan.

## Alternative Options Considered and Rejected

None.

## What will it cost and how will it be financed?

### (A) Revenue

Council has a dedicated budget for Health & Safety

### (B) Capital

None



**Implications of Recommendations:**

<b>Financial Implications</b>	Within agreed budgets
<b>Resource Implications</b>	Councillor and officer time in implementing the Health & Safety Action Plan.
<b>Legal Implications</b>	Council has a statutory duty of care to its employees under the Health and Safety at Work Act
<b>Equality &amp; Diversity Implications</b>	None

**Implementation Date for Decision**

Immediately following the conclusion of Finance & General Purposes Committee.

**Appendices**

None

**Background Papers**

<b>Contact Officer</b>	Alex Spencer – Amenities Manager
<b>Telephone Number</b>	0151 526 3705
<b>Email Address</b>	Debbie.healey@maghull-tc.gov.uk

## **1. Background**

In July 2021, Peninsula Health & Safety Consultants completed a review of Health & Safety arrangements for Maghull Town Council and submitted an action plan with varying timescales for completion.

This action plan consisted of actions ranging from making the garage a safer working environment, more thoroughly completing onsite and operational risk assessments, implementing measures to ensure safety when lone working and improving accident reporting. In short, the action plan provided a means by which health and safety could be improved organisationally.

To help drive improvement, a Health & Safety Working Group was established comprised of councillors and officers. This group was chaired by the Amenities Manager – however a new chair will need to be elected owing to the Amenities Manager leaving in April 2022.

At the time of writing, two meetings of this group have been convened.

The first, held in October 2021 was essentially an introductory meeting whereby the Health & Safety Action Plan provided by Peninsula was reviewed.

The second meeting, held in December 2021 further assessed the action plan, but identified areas where all officers could support improvement – of particular note were:-

1. Health and safety policy
2. Health and safety training
3. Health and wellbeing training
4. Mental first aid
5. Operational risk assessments

## **2. Progress To Date**

### **a. Health & Safety Policy**

Members of the Health & Safety Working Group have already reviewed and approved the proposed Health & Safety Policy which has been produced by the Community Services Manager. This will be presented to personnel committee for approval.

### **b. Improvements to Maghull Town Council Garage**

As identified by Peninsula's Health & Safety Review, the greatest hazard both to visitors and employees was the garage owing to vehicles, equipment and substances contained therein.

Since receiving the report, all officers have supported a thorough reorganisation of the garage which has seen working conditions significantly improve.

**c. Risk Assessments & Training**

Officers have started the process of completing on-site risk assessments, which not only ensures safer working, but highlights where further officer training is required. These will be further explored with officers before the Amenities Manager leaves in April 2022.

**d. Improved facilities for Grounds Maintenance Officers**

Council has committed funds for improving welfare facilities for Grounds Maintenance Officers by refurbishing the activities room. This will be progressed during 2022/23.

In short, officers have commenced actions under the action plan, however it cannot be said that at the time of writing, sufficient time has been dedicated to making sure that all actions are progressed.

The establishment of a Health & Safety Working Group will help embed health & safety across the organisation, and by regularly reporting to Finance & General Purposes Committee, a check and balance is in place.

In the absence of the Amenities Manager, the Community Services Manager will be taking this work forward into 2022/23.

**Recommendation(s):-**

- 1. Note the contents of this report.**

**Report to:** Finance & General Purposes Committee  
**Date of Meeting:** 30th March 2022  
**Agenda Item Number** 10  
**Subject:** Debtors to the Council

**Report of:** Finance Officer  
**Exempt / Confidential**  
**Report:** Yes

## Summary

The Responsible Finance Officer to discuss the outstanding debtors with the councillors.

<b>Maghull Town Council Priority</b>	<b>Yes/No</b>
1. Development and Protect the Community	No
2. Develop Parks and Green Spaces	No
3. Value for Money and Enterprising Council	Yes
4. Develop Leisure and Activity for All	No
5. Develop/support Community Services and Groups	No
6. Support Culture and Heritage	No
7. Health and Wellbeing Programme	No
8. Statutory Requirement	Yes

## Recommendation(s)

**Finance & General Purposes Committee is requested to:-**

1. Review the position of bad debtors;
2. To note the contents of the report.

## Reasons for Recommendation(s)

The Council needs to ensure that it has robust methods in place to recover monies it is owed. To ensure all debt is paid and measures are put into place to recover any outstanding debt.

## Alternative Options Considered and Rejected

None.

## What will it cost and how will it be financed?

### (A) Revenue

Loss of income.

### (B) Capital

N/A

### Implications of Recommendations:

<b>Financial Implications</b>	Loss of income to the Council should the debt not be recovered plus additional costs for debt collection in the first instance although this is recoverable
<b>Resource Implications</b>	Officer Time
<b>Legal Implications</b>	LGA 1972, Audit and Accountability Regulations 2015
<b>Equality &amp; Diversity Implications</b>	None.

### Implementation Date for Decision

Any decisions taken will be implemented immediately following the conclusion of Finance & General Purposes Committee.

### Appendices

Maghull Town Council Debtors Report

### Background Papers

None

<b>Contact Officer</b>	Debbie Healey – Finance Officer
<b>Telephone Number</b>	0151 526 3705
<b>Email Address</b>	<a href="mailto:debbie.healey@maghull-tc.gov.uk">debbie.healey@maghull-tc.gov.uk</a>

### Background

Jo Bradley made a payment to the Council and now owes £160.00. Jo has stated this will be paid by the end of the financial year. She has spoken to a colleague and has explained that she has gone through a divorce and was experiencing financial difficulties. We were not aware of her personal circumstances; however the fact remains she received the income from her classes before the pandemic started in March 2020.

Scrummies were given notice to vacate the bowling hut premises due to issues with the 'soakaway'. They always paid in arrears and as such, they owe for January and most of February.

Maghull Radio continues to struggle with their finances. The Community Services Manager is working with them to improve the situation.

### Recommendation(s)

**Finance & General Purposes Committee is requested to:-**

1. **Review the position of bad debts;**
2. **Agree that the Responsible Finance Officer pursues any debt using the debtors' procedures. If payment is still not received the RFO/Town Clerk is authorised to pursue the outstanding debt, possibly by use of a debt collection agency or legal services;**
3. **Note the contents of the report.**

Restricted

MTC: OVERDUE INVOICES (over 30 days) at 1 March 2022

INVOICE	ORGANISATION	DATE OF INVOICE	AMOUNT OUTSTANDING	NOTES
1741	Jo Bradley	26/2/20	£160.00	Activity Room hire – Feb 2020. Final demand issued 15/11/21. 2 payments received on 21/2/22. Balance to be paid by 31/3/22
5127	Scrummies Catering	14/4/21 (annual invoice paid monthly)	£840.00	Rent for January and February 2022. Keys handed back to MTC 25/2/22. Email sent 1/3/22 about outstanding rent.
TOTAL			£1000.00	