



**MAGHULL  
TOWN  
COUNCIL**

## **Maghull Town Hall**

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Merseyside L31 7BB

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NOTICE IS HEREBY GIVEN to attend a Meeting of the FINANCE AND GENERAL PURPOSES COMMITTEE which will be held in THE COUNCIL CHAMBER at MAGHULL TOWN HALL on Wednesday 22nd March 2023 at 6:30 PM

**Note: DECLARATIONS OF INTEREST** – 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 Town Clerk at least 24 hours in advance of the meeting.

**1 Apologies for Absence**

**2 Declarations of Interest**

**3 Public Participation.**

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

Members are asked to confirm the minutes of the meeting held on 4<sup>th</sup> January 2023  
(Pages 1-2)

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

Members are asked to consider the reports and financial information (Pages 3-15)

**6 Risk Register**

Members are asked to consider the Risk Register (Pages 16-28)

**7 Chairman's Closing Comments**

For noting only.

**8 Exclusion of Press & Public**

That, in accordance with Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting for the following items of business on the grounds that they contain exempt information under paragraphs 1 and 2 of Part 1 of Schedule 12A of the Act, and it would not, on balance, be in the public interest to disclose the reports.

**9 Debtors to the Council**

Members are asked to consider the report (Pages 29-31)

**10 Update on Cricket Club – Verbal**

**11 Pensions - Verbal**

Miss Angela McIntyre FSLCC  
Town Clerk

Miss A. McIntyre, Town Clerk & Treasurer





# **Minutes of the Finance & General Purposes Committee Meeting Held Wednesday 4th January 2023 at 6:30 PM**

Those present :

Chairman : Cllr P Mc Kinley

Councillors : Cllr C Carlsen, Cllr J Desmond, Cllr K Hughes, Cllr J McCall, Cllr J Sayers

## **1 Apologies for Absence**

Apologies were been received from Cllr B Nixon.

## **2 Declarations of Interest**

None received.

## **3 Public Participation.**

None attended.

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

**RESOLVED** that the minutes of the meeting held on 7th July 2022 for Finance & General Purposes Committee were approved as a correct record.

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

Members were informed the budgets were on target for this time of year, and budgets continued to be monitored robustly.

## **6 Budget 2023/24**

Members were informed that there were two recommendations within the budget proposals for the forthcoming financial year. The first was to recommend that the precept demand for 2023-24 be raised to cover all of the proposed works within the Planned Asset Maintenance department. This was because a number of issues had arisen which need attention. This would mean a precept increase of £6.00 to £128.21 per Band D property, a 13p per week increase if all the works in the Asset Maintenance Plan were funded. This would give an overall precept level of £881,508 or 85p per week per resident. This is an 7.33% increase in the precept.

The second option was to reduce the Planned Asset Maintenance budget by £41,000 which would mean no increase to the precept for the year. This would mean pushing some planned maintenance back another year. However this would put the Council at risk, mainly of insurance claims that this work had not been done. Therefore, the level of precept demanded would be £840,254 with no change to the amount levelled for a Band D property.

### 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.

**RESOLVED** that:-

- 1. Agreed to recommend to Full Council no increase to the precept for the financial year 2023-24;**
- 2. Agreed to recommend to Full Council the proposed budget as detailed in the attached reports for the forthcoming financial year 2022-23;**
- 3. Agreed to recommend to Full Council the charging schedule and the fees/rent included in the budget for the financial year 2023-24;**
- 4. Town Clerk to formally write to Sefton MBC regarding the double rating for MTC;**
- 5. The report be noted.**

**7      Volunteers and Safeguarding Policy**

Members were informed that MTC needed a Volunteer Policy due to the new volunteers being recruited for the Maghull Advice Centre and the current paperwork was insufficient for the task. Members were also informed that it was appropriate to have a Safeguarding Policy as well in these circumstances.

**RESOLVED that:-**

- 1. An amendment be added to the Volunteer Policy regarding community wealth building;**
- 2. F&GP recommend that the policies be adopted at the next available Full Council Meeting;**
- 3. That the Policies be considered to be in use until the formal adoption of them by Full Council;**
- 4. The report be noted.**

**8      Chairman's Closing Comments**

The Chair thanked the Ground Maintenance Team for all their hardwork, as the parks looked fantastic.

CHAIR

**Report to:** Finance & General Purposes Committee  
**Date of Meeting:** 22nd March 2023  
**Agenda Item Number** 5  
**Subject:** Treasurer's Report and Financial Statements as of 28<sup>th</sup> February 2023.  
**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 2023  
Facilities Income and Expenditure to February 2023  
Community Support & Engagement Income and Expenditure to February 2023  
Planned Asset Maintenance Income and Expenditure to February 2023  
Maghull Advice Centre February 2023  
Profit & Loss February 2023  
Balance Sheet February 2023

## **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 budget sheets show income and expenditure up to 28th February 23. The Town Hall budget is showing an underspend though some invoices are only received at year end e.g., Knowsley Council IT department. Some nominal codes shown an overspend due to increase costs or renewal of contracts. Virements will be done at the end of the financial year.

**Facilities** –The sheets show income and expenditure up to 28<sup>th</sup> February 23. The income for the Facilities team may be slightly over budget at year end. The expenditure is showing overspends in certain nominal codes e.g., Health and Safety. This has been approved and virements will be done at year end. There has been significant work done on improvements to Health and Safety procedures. A recent audit looked at our PPE and the auditor commented on the amount of work and procedures that have been implemented in the last financial year. The auditor commented on the excellent work the temporary Facilities Manager has done. Parks Management has overspent; however, a lot of work has been done on the estate. The tree survey cost over £4,000.00 this year. Further remedial work has been done on our trees and more work has been scheduled in. The trees around the Tennis Courts will be crowned. They are causing sap to go on the courts, making them slippy and unsafe to use.

**Community Services** – The team recently delivered the annual community awards event which has generated many positive comments for both the Council and the team. Food was provided by the licensee of the Venue. The Community Services budget is projected to underspend this financial year.

**Planned Asset Maintenance** – This year a number of Parks in Maghull received new playground equipment costing £80,993.17, Sefton made a contribution of £39,863.34. Other work completed included new air conditioning especially in the Venue. New carpet on the stairs and entrance to the Venue. The Park Signs have also been ordered and discussions will take place on the appropriate position of them. New CCTV has been installed around the Tennis Courts/Bowling Huts and the side of the building as well as the garage. The system within the Town Hall will also be upgraded. Work has commenced on the room for the Facilities Team, which will be accounted for in the current financial year. The remainder of the Activities Room will need to be refurbished in the new financial year if the Council is to benefit from the additional, available space.

**Maghull Advice Centre** – This is a new budget which was created to fund the advice centre which opened in January 2023. Significant work was done to upgrade the building to be fit for purpose. Some invoices have not been received for the utilities, further expenditure on new carpets in the back 2 rooms, telephones, photocopier etc. However, it is anticipated there will be an underspend on this budget.

**Recommendation(s):-**

1. Note the contents of this report.

TOWN HALL					
	Department 1				
		Budget	Actual	Variance	Explanation
<b>INCOME</b>					
4001	PRECEPT	302,356.00	277,160.07	25,195.93	
4010	BANK INTEREST	2,000.00	0.00	2,000.00	Interest due
4101	COUNCIL CHAMBER ROOM HIRE	1,000.00	555.00	445.00	
4102	POLICE STATION LEASE	11,550.00	12,000.00	-450.00	
4103	ACTIVITIES ROOM	0.00	0	0.00	Not available for hire
4104	STORAGE HIRE	555.00	1,058.86	-503.86	
4300	FUNCTION SUITE LEASE	15,000.00	16,274.97	-1,274.97	
4330	BOWLS INDOOR	0.00		0.00	Not available for hire
4353	CRICKET CLUB LEASE	2,120.00	2,200.00	-80.00	
4395	MISC. INCOME	1,040.00	851.98	188.02	
4396	SOLAR PANEL INCOME	4,000.00	5,014.00	-1,014.00	
		<b>339,621.00</b>	<b>315,114.88</b>	<b>24,506.12</b>	
<b>EXPENDITURE</b>					
	<b>SUPPLIERS</b>				
5100	SECURITY	29,000.00	21,245.08	7,754.92	
5101	CCTV	2,070.00	1,938.17	131.83	Annual contract in
5102	ALARM	1,600.00	1,813.00	-213.00	
5103	FIRE	1,000.00	934.29	65.71	
5104	AIR-CON	300.00	960.00	-660.00	New annual contract started in July £960
5105	BOILER	1,000.00	573.00	427.00	
5106	LIFT	3,900.00	4,346.61	-446.61	Annual contract paid
5107	CLEANING SERVICES	16,000.00	16,928.00	-928.00	
5108	HYGIENE	3,000.00	1,942.38	1,057.62	
5109	PEST CONTROL	600.00	812.43	-212.43	
5110	KITCHEN CLEANSING	0.00	650.00	-650.00	Deep Clean
5111	WASTE DISPOSAL	2,270.00	3,385.50	-1,115.50	New charges from Sefton
5116	CLEANING SUPPLIES	500.00	407.98	92.02	
5117	COVID-19	800.00	107.91	692.09	
		<b>62,040.00</b>	<b>56,044.35</b>	<b>5,995.65</b>	
	<b>OVERHEADS</b>				
7000	BROADBAND	4,200.00	0.00	4,200.00	Year end invoice
7002	TELEPHONES	200.00	304.63	-104.63	
7003	MOBILE PHONES	200.00	0.00	200.00	Year end invoice
7010	POSTAGE	200.00	281.15	-81.15	
7021	STATIONERY	1,000.00	947.77	52.23	
7031	PRINTING	200.00	0.00	200.00	
7036	BOOKS/TECHNICAL PUBLICATIONS	185.00	305.83	-120.83	
7041	OFFICE EQUIPMENT & FURNITURE	1,000.00	1,799.90	-799.90	New laptop for D S
7061	IT	11,100.00	909.40	10,190.60	Year end invoice

7068	SAGE	3,050.00	2,672.17	377.83	
7071	PHOTOCOPIER	2,400.00	1,622.27	777.73	
7082	BANK CHARGES	750.00	810.13	-60.13	
7100	SALARIES	81,967.00	87,449.14	-5,482.14	
7106	EMPLOYER'S NI	8,673.00	8,117.96	555.04	
7107	PENSIONS	16,066.00	13,729.51	2,336.49	
7200	INSURANCE FEES	26,000.00	24,535.40	1,464.60	
7221	PROFESSIONAL FEES	6,000.00	150.00	5,850.00	Year end invoice
7224	AUDIT FEES	2,850.00	1,600.00	1,250.00	
7232	WEBSITE DEVELOPMENT	1,216.00	440.00	776.00	
7236	PERSONNEL CONSULTANCY	5,500.00	5,500.00	0.00	
7237	TRAINING	6,000.00	2,550.00	3,450.00	
7254	SUBSCRIPTIONS	3,000.00	3,351.26	-351.26	LALC membership paid (£1800 annual)
7300	RATES	19,000.00	18,962.00	38.00	
7303	ELECTRICITY - TOWN HALL	15,000.00	11,719.39	3,280.61	
7308	GAS	11,000.00	8,362.94	2,637.06	
7309	WASTEWATER & METERED WATER	8,000.00	401.67	7,598.33	Water+ credit
7320	CIVIC HOSPITALITY	200.00	320.00	-120.00	
7359	MAYOR'S ALLOWANCE	2,000.00	666.46	1,333.54	
7801	CONFERENCES/TRAVEL/SUBS	700.00	435.00	265.00	
7810	LICENCES	1,500.00	1,234.95	265.05	
7817	ADVERTISING	1,200.00	0.00	1,200.00	
7823	PHOTOGRAPHS	300.00	321.50	-21.50	
7846	MISCELLANEOUS EXPENDITURE	714.30	931.19	-216.89	
		<b>241,371.30</b>	<b>200,431.62</b>	<b>40,939.68</b>	
	<b>LOANS</b>				
7918	LIFT REPLACEMENT LOAN	11,065.72	11,065.72	0.00	
7968	LIFT REPLACEMENT INTEREST	1,574.76	1,574.76	0.00	
7919	PROJECTS 2009 LOAN	7,153.64	7,153.64	0.00	
7969	PROJECTS 2009 INTEREST	2,501.52	2,501.52	0.00	
7920	ROOF SIDES & SOLAR PANELS LOAN	7,902.30	3,951.15	3,951.15	
7960	ROOF SIDES & SOLAR PANELS INT	6,011.76	3,005.88	3,005.88	
		<b>36,209.70</b>	<b>29,252.67</b>	<b>6,957.03</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>29,386.24</b>	<b>-29,386.24</b>	

FACILITIES				
	Department 2			
		Budget	Actual	Budget Remaining
<b>INCOME</b>				
4001	Precept	324,949.00	297,870.32	27,078.68
4321	Playing Fields	1,743.00	1,742.25	0.75
4331	Bowls Outdoor	2,260.00	1,733.00	527.00
4345	Tennis Club	1,200.00	1,070.00	130.00
4346	Tennis Fences	140.00	140.00	0.00
4350	Rent Bowling Hut	0.00	-587.50	587.50
4351	Rent ATC Hut	1,500.00	1,500.00	0.00
4354	Facilities Income		2,908.46	-2908.46
		<b>331,792.00</b>	<b>306,376.53</b>	<b>25,415.47</b>
<b>SUPPLIERS</b>				
5112	Water Quality	710.00	1,890.00	-1,180.00
5113	Electrical Safety	600.00	337.50	262.50
5114	Health & Safety General	630.00	3,881.55	-3,251.55
5115	Playground Inspections	1,000.00	1,116.00	-116.00
5118	Drainage	500.00	795.00	-295.00
5200	Engineering Equipment	1,000.00	994.88	5.12
5201	Engineering Repairs	1,600.00	1,228.55	371.45
5202	Engineering Consumables	1,500.00	2,036.92	-536.92
5203	Play Equipment Repairs	2,250.00	3,269.98	-1,019.98
5204	Parks Management	15,451.00	20,662.32	-5,211.32
5205	Football Pitches	1,000.00		1,000.00
5206	Bowling Greens	1,925.00	2,351.58	-426.58
5207	Grounds Maintenance Consumables	600.00	1,062.87	-462.87
		<b>28,766.00</b>	<b>39,627.15</b>	<b>-10,861.15</b>
<b>OVERHEADS</b>				
7003	Mobile Phones	500.00		500.00
7029	Uniforms	1,951.00	1,247.57	703.43
7100	Salaries	201,775.00	179,434.18	22,340.82
7106	Employer's NI	19,380.00	14,886.07	4,493.93
7107	Pensions	35,990.00	24,273.82	11,716.18
7200	Insurance Fees	6,500.00	3,491.40	3,008.60
7301	Rates Garage	3,720.00	3,692.60	27.40
7304	Electricity Glenn Park	270.00		270.00
7305	Electricity Pimbley	200.00		200.00
7307	Elec Ballswood	150.00		150.00
7310	Water Garage	700.00	928.04	-228.04
7311	Wastewater Ballswood	900.00	624.18	275.82
7313	Water & Wastewater Pimbley	300.00	219.34	80.66
7314	Water & Wastewater Glenn P	120.00	312.08	-192.08
7315	Fleet Repairs	3,000.00	1,277.88	1,722.12
7316	Vehicle Tax	935.00	580.00	355.00
7317	Diesel	4,400.00	3,201.27	1,198.73
7318	Red Diesel	4,335.00	2,112.00	2,223.00
7319	Leases	5,900.00	2,253.02	3,646.98
7851	Asset Maintenance	12,000.00	16,656.59	-4,656.59
		<b>303,026.00</b>	<b>255,190.04</b>	<b>47,835.96</b>
<b>TOTAL</b>		<b>0.00</b>	<b>11,559.34</b>	<b>-11,559.34</b>

Community Services					
	Department 3				
Codes		2022/23			
		Budget	Actual	Budget Remaining	Explanation
<b><u>INCOME</u></b>					
4001	PRECEPT	78,459.00	71,920.75	6,538.25	
4391	EVENTS INCOME	1,600.00	2,200.00	-600.00	Fairground & Cicus
4395	MISC INCOME	0.00	7,472.84	-7,472.84	Mayoral Fund £1320.37 Xmas fayre Donation £190 Mag Adverts £2,962.47
		<b>80,059.00</b>	<b>81,593.59</b>	<b>-1,534.59</b>	
<b><u>EXPENDITURE</u></b>					
	<b><u>SUPPLIERS</u></b>				
5330	NEIGHBOURHOOD ACTIVITIES	6,500.00	4,087.51	2,412.49	
5331	EVENTS	5,000.00	4,637.52	362.48	
5333	CHRISTMAS ACTIVITIES	5,000.00	3,110.79	1,889.21	
5334	YOUTH PROVISION	4,000.00	750.00	3,250.00	Frozen
5335	GRANTS	5,000.00	2,346.50	2,653.50	Maghull in Bloom
		<b>25,500.00</b>	<b>14,932.32</b>	<b>10,567.68</b>	
	<b><u>OVERHEADS</u></b>				
7003	MOBILE PHONES	100.00		100.00	Year End Invoice
7100	SALARIES	42,257.00	39,611.95	2,645.05	
7106	EMPLOYER'S NI	3,917.00	3,325.16	591.84	
7107	PENSIONS	8,285.00	6,219.07	2,065.93	
		<b>54,559.00</b>	<b>49,156.18</b>	<b>5,402.82</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>17,505.09</b>	<b>-17,505.09</b>	

Planned Asset Maintenance					
Department 4		22/23			
		Budget	Actual	Budget Remaining	Explanation
	<b>INCOME</b>				
<b>4001</b>	Precept	125,152.00	114,721.86	10,430.14	
<b>4395</b>	Misc Income		39,860.18	-39,860.18	Contribution from Sefton for Parks
		<b>125,152.00</b>	<b>154,582.04</b>	<b>-29,430.04</b>	
<b>5204</b>	Parks Management		80,993.17	-80,993.17	Playground Equipment Upgrades- Moss, Moorhey,
<b>7851</b>	Asset Maintenance	125,152.00	55,779.05	69,372.95	Ballswood,Mersey Ave,Latham, New Air Con, Tree Work, Elec Shutters
		<b>125,152.00</b>	<b>136,772.22</b>	<b>-11,620.22</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>17,809.82</b>	<b>-17,809.82</b>	

Please note the following Moss Park - £9,127.15,Moorhey - £24,411.63, Ballswood - £23,364.73, Mersey Ave - £17,482.28, Latham - £6,607.38

Maghull Advice Centre	Department 8	Budget	Actual	Budget Remaining	Explanation
<b>INCOME</b>					
4002	RESERVES FUNDING	37,446.00	37,446.00	0.00	Earmarked Reserves drawn down
4395	MISC INCOME	9,500.00	9,800.00	-300.00	Donation/Lydiate Parish Council
		<b>46,946.00</b>	<b>47,246.00</b>	<b>-300.00</b>	
<b>EXPENDITURE</b>					
	<b>SUPPLIERS</b>				
5103	FIRE	745.00		745.00	Fire Extinguishers
5107	CLEANING SERVICES		384.00	-384.00	Provided under contract by Sefton
5108	HYGIENE	300.00	59.16	240.84	
5109	PEST CONTROL	350.00	136.38	213.62	
5111	WASTE DISPOSAL	500.00		500.00	
5112	WATER QUALITY	300.00	90.00	210.00	
5114	HEALTH & SAFETY GENERAL		250.00		
5116	CLEANING SUPPLIES	100.00	177.21	-77.21	
5335	GRANT FUNDING (CONTRACTOR)	9,250.00	9,250.00	0.00	6 months paid
		<b>11,545.00</b>	<b>10,346.75</b>	<b>1,448.25</b>	
	<b>OVERHEADS</b>				
7000	BROADBAND	600.00		600.00	
7002	TELEPHONES	300.00		300.00	
7021	STATIONERY	500.00	54.87	445.13	
7031	PRINTING	1,500.00		1,500.00	
7041	OFFICE EQUIP & FURNITURE	2,000.00	832.05	1,167.95	New desks and chairs
7061	IT	2,000.00		2,000.00	
7071	PHOTOCOPIER	1,500.00		1,500.00	
7100	SALARIES	2,463.00		2,463.00	
7106	EMPLOYER'S NI	66.00		66.00	
7108	PENSIONS	485.00		485.00	
7150	RENT	1,798.00		1,798.00	23/24 increase to £11K
7200	INSURANCE FEES	1,000.00		1,000.00	
7303	ELECTRICITY	1,400.00		1,400.00	
7309	WASTEWATER & METERED WATER	1,200.00		1,200.00	
7846	MISC EXPENDITURE	589.00	639.19	-50.19	
7851	ASSET MAINTENANCE	18,000.00	12,225.47	5,774.53	Building & Fire install
		<b>35,401.00</b>	<b>13,751.58</b>	<b>21,649.42</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>23,147.67</b>	<b>-23,397.67</b>	

From: Month 1, April 2022  
To: Month 12, March 2023

Chart of Accounts: Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>
<b>FIXED ASSETS</b>		
Land	0.00	849,935.00
Buildings & Statues	0.00	1,468,095.22
Equipment Estates	0.00	52,038.74
Equipment Play Areas	0.00	306,520.00
Vehicles	0.00	80,887.50
	0.00	2,757,476.46
<b>CURRENT ASSETS</b>		
Debtors control Account	2,893.58	4,621.91
Debtors General	0.00	893.19
Prepayments	(3,708.90)	0.00
Bank Account (Current)	79,826.51	122,634.93
Bank Account (Deposit)	(60,000.00)	366,639.42
VAT Liability/Reclaimed	(7,018.55)	20,464.79
	11,992.64	515,254.24
<b>CURRENT LIABILITIES</b>		
Creditors Control Account	(42,213.30)	(18.20)
Accruals/Creditors Reserves	(1,500.00)	0.00
General Creditors	114.97	128.20
Salaries Liabilites	21,668.41	21,715.16
	(21,929.92)	21,825.16
<b>Current Assets less Current Liabilities:</b>	33,922.56	493,429.08
<b>Total Assets less Current Liabilities:</b>	33,922.56	3,250,905.54
<b>LONG TERM LIABILITIES</b>		
Loans PWLB	0.00	249,068.52
	0.00	249,068.52
<b>Total Assets less Total Liabilities:</b>	33,922.56	3,001,837.02
<b>CAPITAL &amp; RESERVES</b>		
Fixed Asset Restatement Reserve	0.00	1,396,074.60
Capital Financing Reserve	0.00	1,041,826.74
Contingency Reserves	10,000.12	60,000.12
Specific Reserves	(400.00)	15,161.16
Precept/Revenue Reserves	0.00	425,685.47
retained funds	(38,766.49)	0.00
P & L Account	63,088.93	63,088.93
	33,922.56	3,001,837.02

From: Month 1, April 2022  
To: Month 12, March 2023

**Chart of Accounts:**

Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>
<b>INCOME</b>		
Precept	761,673.00	761,673.00
Reserves Funding	37,446.00	37,446.00
Council Chamber Room Hire	555.00	555.00
Police Station Lease	12,000.00	12,000.00
Storage Hire	1,058.86	1,058.86
Function Suite	18,083.30	18,083.30
Playing Fields	1,742.25	1,742.25
Bowls Outdoor	1,733.00	1,733.00
Tennis Club	1,070.00	1,070.00
Tennis Fences	140.00	140.00
Rent Bowling Hut	(587.50)	(587.50)
Rent ATC Hut	1,500.00	1,500.00
Rent Cricket Club	2,200.00	2,200.00
Facilities Income	2,908.46	2,908.46
Events	2,200.00	2,200.00
Misc Income	58,185.00	58,185.00
Solar Panel	5,014.00	5,014.00
	906,921.37	906,921.37
<b>SUPPLIERS</b>		
Security	23,166.54	23,166.54
CCTV	1,938.17	1,938.17
Alarm	1,813.00	1,813.00
Fire	1,611.59	1,611.59
Air-Con	960.00	960.00
Boiler	573.00	573.00
Lift	4,346.61	4,346.61
Cleaning Services	17,312.00	17,312.00
Hygiene	2,001.54	2,001.54
Pest Control	948.81	948.81
Kitchen Cleansing	650.00	650.00
Waste Disposal Charges	3,385.50	3,385.50
Water Quality	1,980.00	1,980.00
Electrical Safety	337.50	337.50
Health & Safety General	4,131.55	4,131.55
Playground Inspections	1,116.00	1,116.00
Cleaning Supplies	585.19	585.19
Covid - 19	107.91	107.91
Drainage	795.00	795.00
Engineering - New Equipment	994.88	994.88
Engineering Repairs	1,228.55	1,228.55
Engineering Consumables	2,036.92	2,036.92

Date: 10/03/2023  
Time: 01:20:52

**MAGHULL TOWN COUNCIL (TH)**  
**Profit and Loss**

Page: 2

From: Month 1, April 2022  
To: Month 12, March 2023

**Chart of Accounts:**

Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>
Play Equipment Repairs	3,269.98	3,269.98
Parks Management	101,655.49	101,655.49
Bowling Greens	2,351.58	2,351.58
Grounds Maintenance Consumables	1,062.87	1,062.87
Neighbourhood Activities	4,087.51	4,087.51
Events	6,967.17	6,967.17
Christmas Activities	3,110.79	3,110.79
Youth Provision	750.00	750.00
Grants	11,596.50	11,596.50
	206,872.15	206,872.15

**DIRECT EXPENSES**

<b>Gross Profit/(Loss):</b>	<u>0.00</u>	<u>0.00</u>
	<u>700,049.22</u>	<u>700,049.22</u>

**OVERHEADS**

Telephones	304.63	304.63
Postage & Courier	281.15	281.15
Stationery	1,002.64	1,002.64
Uniforms	1,247.57	1,247.57
Books/Technical Publications	305.83	305.83
Office Equipment & Furniture	2,631.95	2,631.95
IT	909.40	909.40
Sage	2,672.17	2,672.17
Photocopier	1,622.27	1,622.27
Bank Charges	810.13	810.13
Salaries	331,586.27	331,586.27
Employer's NI	28,440.90	28,440.90
Pensions	47,912.62	47,912.62
Insurance Fees	30,458.58	30,458.58
Professional Fees	150.00	150.00
Audit Fees	1,600.00	1,600.00
Website Development	440.00	440.00
Personnel Consultancy	5,500.00	5,500.00
Training	2,550.00	2,550.00
Subscriptions	3,351.26	3,351.26
Rates Town Hall	18,962.00	18,962.00
Rates Garage	3,692.60	3,692.60
Electricity Town Hall	11,719.39	11,719.39
Gas	8,362.94	8,362.94
Water & Wastewater Town Hall	406.68	406.68
Water Garage	928.04	928.04
Wastewater Ballswood	624.18	624.18
Water & Wastewater Pimbley	286.61	286.61

**Date:** 10/03/2023  
**Time:** 01:20:52

**MAGHULL TOWN COUNCIL (TH)**  
**Profit and Loss**

**Page:** 3

**From:** Month 1, April 2022  
**To:** Month 12, March 2023

**Chart of Accounts:**

Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>
Water & Wastewater Glenn P	314.24	314.24
Fleet Repairs	1,277.88	1,277.88
Vehicle Tax	580.00	580.00
Diesel	3,201.27	3,201.27
Red Diesel	2,112.00	2,112.00
Leases	2,253.02	2,253.02
Civic Hospitality	320.00	320.00
Mayoral Expenses	666.46	666.46
Conferences/Travel/Subs	435.00	435.00
Licences	1,234.95	1,234.95
Photographs	321.50	321.50
Miscellaneous Expenditure	1,570.38	1,570.38
Asset Maintenance	84,661.11	84,661.11
Lift Replacement Loan	11,065.72	11,065.72
2009 Projects Loan	7,153.64	7,153.64
Roof Sides & Solar Panels Loan	3,951.15	3,951.15
Roof & Solar Panels Int	3,005.88	3,005.88
Lift Replacement Interest	1,574.76	1,574.76
2009 Projects Interest	2,501.52	2,501.52
	636,960.29	636,960.29
<b>Net Profit/(Loss):</b>	<hr/> 63,088.93	<hr/> 63,088.93

<b>Report to:</b>	Finance & General Purposes Committee
<b>Date of Meeting:</b>	22nd March 2023
<b>Agenda Item Number</b>	6
<b>Subject:</b>	Risk Register 2023
<b>Report of:</b>	Finance Officer
<b>Exempt / Confidential</b>	
<b>Report:</b>	No

**Summary** The Risk Register must be reviewed yearly. The amendments to the Risk Register are shown in italics for ease of identification. Members are asked to consider the attached appendices.

<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. Members accept the amendments to the Risk Register.
2. Members agree the level of risk on the Risk Register.
3. The report be noted.

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

The Risk Register must be reviewed yearly. The Register can be requested by the External Auditor as part of their Assurance checks.

#### **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
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### **Implementation Date for Decision**

Immediately following the conclusion of Finance & General Purposes Committee.

### **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

### **Recommendation(s):-**

1. Note the contents of this report.

Risk Assessment and Management (financial) 2022/23 - 2023/24				REVIEW DATE - March 2023
Action: Town Clerk (TC); Facilities Manager (FM), Community Services Manager (CSM), Finance Officer (FO), Maintenance Officer (MO), Finance & General Purposes, Personnel Sub Committee				
Topic	Risk Identified	H/M/L	Management of Risk	Action
Data Protection	Security of Data	M	Mapping data	TC, FM, FO,
	Data breach	M	All office staff have received training about new GDPR (need to do another training session with staff last completed in 2018)	TC
	Agreement to use data for purpose collected	L	Annual review of data sets	TC
	Use of professional services	L	Consultancy/Tender invitations provided by suitably qualified people	TC & FM
		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	FM
		L	Use made of Sefton Council Officers for independent professional services - Legal and H.R. Advice	TC
Brexit	Delays in parts for Facilities Team leading to impact of service.Rising costs.	M	Order parts early and keep a small stock	TC,FM,MO,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

<b>Topic</b>	<b>Risk Identified</b>	<b>H/M/L</b>	<b>Management of Risk</b>	<b>Action</b>
Maintenance	Poor performance of assets of amenities, loss of income or performance	M	Annual review	FM & 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	
Members interests	Conflict of interest	M	Minutes circulated to all Town Councillors	TC
Projects	Loss of business	M	Copies sent to Sefton Library (Archives) Quarterly	TC
	Costs within budget	H	Update declarations of interests - annual	TC
	Tenant fails to pay rent	M	Consult on timing work	TC, FM & FO
	Loss of tenant	M	Ongoing review and monitoring	TC, FM & FO
	Damage to premises	L	Quarterly review meetings	FM
	Damage to reputation	M	Client/Contractor management and consultation arrangements to monitor the lease	TC
			Ensure adequate safety and security arrangements in place	TC
			Quality assurance policy and complaints policy to be implemented and performance managed	TC

Topic	Risk Identified	H/M/L	Management of Risk	Action
Lease - The Venue	Litigation against the council	L	Review Venue regularly and ensure any repairs done quickly	TC
	Failure to re-let tenancy	M	Ensure refurbishment improvements comply with all health and safety and DOA requirements council to vet all third party contractors supplying goods and service	TC
	Tenant fails to pay rent	M	Quarterly review meetings	FM
	Targeted attack on Police Station	M	Ensure adequate safety and security arrangements in place	FM
	Damage to premises	M	Ensure adequate safety and security arrangements in place	FM
Lease - Community Police Station	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	FM
	Loss of tenant	M	Client/Contractor management and consultation arrangements to monitor the lease	FM
	Failure to re-let tenancy	M	Client/Contractor management and consultation arrangements to monitor the lease	FM
	Tenant fails to pay rent	M	Quarterly review meetings	FM
	Loss of tenant	M	Client/Contractor management and consultation arrangements to monitor the lease	FM
Lease - Tennis Club	Damage to premises	L	Ensure adequate safety and security arrangements in place	FM
	Quality of the Courts	L	Ensure courts maintained to a playable standard	FM
	Failure to re-let tenancy	M	Strategy required to market	FM
	Tenant fails to pay rent	M	Quarterly review meetings	FM

Topic	Risk Identified	H/M/L	Management of Risk	Action
Lease - Cricket Club	Loss of tenant	M	Client/Contractor management and consultation arrangements to monitor the lease	FM
	Damage to premises	L	Ensure adequate safety and security arrangements in place	FM
	Failure to re-let tenancy	M	Strategy required to market	FM
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
	Adequacy	M	Consider at budget setting	TC & FO
	Safety	M	Investment in secure financial institution	TC & FO
	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
Reserves earmarked	Risk or damage to third party property or individual	M	Maintenance Programme Repairs carried out promptly Review adequacy of Public Liability insurance	TC/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 planned maintenance approach. Risk assessments and regular health and safety inspections	TC/FM/FO
Security and safety for buildings & equipment	Loss, damage etc.	L	Contracted on-site security for Town Hall Patrol of parks and pavilions Alarm systems connected to 24hr service Review of CCTV provision at Town Hall Upgrade of Fire Alarm System at Town Hall linked to Meadows Leisure Centre	FM FM FM TC TC
Security of data	Loss, damage etc.	L	Use of professional services for maintenance and management External back up	FM FM
Staff	Loss of key personnel	H	Hours, health, stress, training management Long term sickness, early departure, terms and conditions	Personnel Sub Committee
	Loss of personnel	M	Long term sickness, early departure, terms and conditions	TC, FM, Personnel Sub Committee
Fraud by staff	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, FM, 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

Topic	Risk Identified	H/M/L	Management of Risk	Action
Income	Adequacy of precept	H	Monthly review of budget to actual spend	TC, FM, FO,CSM
	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
	Wrong rate pay	L	Use of Sage Payroll/HMRC advice	TC, FO
	Wrong salary paid	M	Use of Sage Payroll/HMRC advice	TC, FO
Salaries	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
	Invoice incorrectly calculated	L	Check arithmetic	FO
	Power to pay	M	Minute Power	TC
Grants & support	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):	Follow up verification	M	RFO check and consider budget	CSM
Date:				

Topic	Risk Identified	H/M/L	Management of Risk	Action
	Loss of tenant	M	Client/Contractor management and consultation 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
New lease agreement for function suite			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
	Litigation against the council	L		
	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
	Adequacy	M	Consider at budget setting	RFO opinion
	Safety	M	Investment in secure financial institution	RFO opinion
Reserves general	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
	Loss, damage etc	M	Annual inspection, update insurance and asset registers	
	Risk or damage to third party property or individual	M	Review adequacy of Public Liability insurance - maintenance programme	Diary
Assets	Security for buildings & equipment		Contracted on-site security for Town Hall	
	Loss, damage etc	L	Patrol of parks and pavilions Alarm systems connected to 24hr service	
	Loss, damage etc	L	Use of professional services for maintenance and management	
Security of data			External back up	

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

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
	Wrong rate pay	L		Member verify/audit
	Wrong salary paid	M	Use of Finance/sage	Member verify/audit
	Wrong hours paid		Use of Finance/sage	Member verify/audit
	Salaries	L	Use of payroll bureau	Member verify/audit
	Wrong deductions - NI	M	Use of Finance/sage	Member verify/audit
Wrong payment made	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
	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
Grants & support	Follow up verification	M	RFO check and consider budget	RFO verify

# **Minutes of the Finance & General Purposes Committee Meeting Held Wednesday 4th January 2023 at 6:30 PM**

Those present :

Chairman : Cllr P Mc Kinley

Councillors : Cllr C Carlsen, Cllr J Desmond, Cllr K Hughes, Cllr J Mccall, Cllr J Sayers

**1 Apologies for Absence**

Apologies were been received from Cllr B Nixon.

**2 Declarations of Interest**

None received.

**3 Public Participation.**

None attended.

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

**RESOLVED that the minutes of the meeting held on 7th July 2022 for Finance & General Purposes Committee were approved as a correct record.**

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

Members were informed the budgets were on target for this time of year, and budgets continued to be monitored robustly.

**6 Budget 2023/24**

Members were informed that there were two recommendations within the budget proposals for the forthcoming financial year. The first was to recommend that the precept demand for 2023-24 be raised to cover all of the proposed works within the Planned Asset Maintenance department. This was because a number of issues had arisen which need attention. This would mean a precept increase of £6.00 to £128.21 per Band D property, a 13p per week increase if all the works in the Asset Maintenance Plan were funded. This would give an overall precept level of £881,508 or 85p per week per resident. This is an 7.33% increase in the precept.

The second option was to reduce the Planned Asset Maintenance budget by £41,000 which would mean no increase to the precept for the year. This would mean pushing some planned maintenance back another year. However this would put the Council at risk, mainly of insurance claims that this work had not been done. Therefore, the level of precept demanded would be £840,254 with no change to the amount levelled for a Band D property.

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.

RESOLVED that:-

- 1. Agreed to recommend to Full Council no increase to the precept for the financial year 2023-24;**
- 2. Agreed to recommend to Full Council the proposed budget as detailed in the attached reports for the forthcoming financial year 2022-23;**
- 3. Agreed to recommend to Full Council the charging schedule and the fees/rent included in the budget for the financial year 2023-24;**
- 4. Town Clerk to formally write to Sefton MBC regarding the double rating for MTC;**
- 5. The report be noted.**

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#### **Volunteers and Safeguarding Policy**

Members were informed that MTC needed a Volunteer Policy due to the new volunteers being recruited for the Maghull Advice Centre and the current paperwork was insufficient for the task. Members were also informed that it was appropriate to have a Safeguarding Policy as well in these circumstances.

#### **RESOLVED that:-**

- 1. An amendment be added to the Volunteer Policy regarding community wealth building;**
- 2. F&GP recommend that the policies be adopted at the next available Full Council Meeting;**
- 3. That the Policies be considered to be in use until the formal adoption of them by Full Council;**
- 4. The report be noted.**

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#### **Chairman's Closing Comments**

The Chair thanked the Ground Maintenance Team for all their hardwork, as the parks looked fantastic.

CHAIR

**Report to:** Finance & General Purposes Committee  
**Date of Meeting:** 22nd March 2023  
**Agenda Item Number** 5  
**Subject:** Treasurer's Report and Financial Statements as of 28<sup>th</sup> February 2023.  
**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 2023

Facilities Income and Expenditure to February 2023

Community Support & Engagement Income and Expenditure to February 2023

Planned Asset Maintenance Income and Expenditure to February 2023

Maghull Advice Centre February 2023

Profit & Loss February 2023

Balance Sheet February 2023

## **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 budget sheets show income and expenditure up to 28th February 23. The Town Hall budget is showing an underspend though some invoices are only received at year end e.g., Knowsley Council IT department. Some nominal codes shown an overspend due to increase costs or renewal of contracts. Virements will be done at the end of the financial year.

**Facilities** –The sheets show income and expenditure up to 28<sup>th</sup> February 23. The income for the Facilities team may be slightly over budget at year end. The expenditure is showing overspends in certain nominal codes e.g., Health and Safety. This has been approved and virements will be done at year end. There has been significant work done on improvements to Health and Safety procedures. A recent audit looked at our PPE and the auditor commented on the amount of work and procedures that have been implemented in the last financial year. The auditor commented on the excellent work the temporary Facilities Manager has done. Parks Management has overspent; however, a lot of work has been done on the estate. The tree survey cost over £4,000.00 this year. Further remedial work has been done on our trees and more work has been scheduled in. The trees around the Tennis Courts will be crowned. They are causing sap to go on the courts, making them slippy and unsafe to use.

**Community Services** – The team recently delivered the annual community awards event which has generated many positive comments for both the Council and the team. Food was provided by the licensee of the Venue. The Community Services budget is projected to underspend this financial year.

**Planned Asset Maintenance** – This year a number of Parks in Maghull received new playground equipment costing £80,993.17, Sefton made a contribution of £39,863.34. Other work completed included new air conditioning especially in the Venue. New carpet on the stairs and entrance to the Venue. The Park Signs have also been ordered and discussions will take place on the appropriate position of them. New CCTV has been installed around the Tennis Courts/Bowling Huts and the side of the building as well as the garage. The system within the Town Hall will also be upgraded. Work has commenced on the room for the Facilities Team, which will be accounted for in the current financial year. The remainder of the Activities Room will need to be refurbished in the new financial year if the Council is to benefit from the additional, available space.

**Maghull Advice Centre** – This is a new budget which was created to fund the advice centre which opened in January 2023. Significant work was done to upgrade the building to be fit for purpose. Some invoices have not been received for the utilities, further expenditure on new carpets in the back 2 rooms, telephones, photocopier etc. However, it is anticipated there will be an underspend on this budget.

**Recommendation(s):-**

1. Note the contents of this report.

TOWN HALL					
	Department 1				
		Budget	Actual	Variance	Explanation
<b>INCOME</b>					
4001	PRECEPT	302,356.00	277,160.07	25,195.93	
4010	BANK INTEREST	2,000.00	0.00	2,000.00	Interest due
4101	COUNCIL CHAMBER ROOM HIRE	1,000.00	555.00	445.00	
4102	POLICE STATION LEASE	11,550.00	12,000.00	-450.00	
4103	ACTIVITIES ROOM	0.00	0	0.00	Not available for hire
4104	STORAGE HIRE	555.00	1,058.86	-503.86	
4300	FUNCTION SUITE LEASE	15,000.00	16,274.97	-1,274.97	
4330	BOWLS INDOOR	0.00		0.00	Not available for hire
4353	CRICKET CLUB LEASE	2,120.00	2,200.00	-80.00	
4395	MISC. INCOME	1,040.00	851.98	188.02	
4396	SOLAR PANEL INCOME	4,000.00	5,014.00	-1,014.00	
		<b>339,621.00</b>	<b>315,114.88</b>	<b>24,506.12</b>	
<b>EXPENDITURE</b>					
	<b>SUPPLIERS</b>				
5100	SECURITY	29,000.00	21,245.08	7,754.92	
5101	CCTV	2,070.00	1,938.17	131.83	Annual contract in
5102	ALARM	1,600.00	1,813.00	-213.00	
5103	FIRE	1,000.00	934.29	65.71	
5104	AIR-CON	300.00	960.00	-660.00	New annual contract started in July £960
5105	BOILER	1,000.00	573.00	427.00	
5106	LIFT	3,900.00	4,346.61	-446.61	Annual contract paid
5107	CLEANING SERVICES	16,000.00	16,928.00	-928.00	
5108	HYGIENE	3,000.00	1,942.38	1,057.62	
5109	PEST CONTROL	600.00	812.43	-212.43	
5110	KITCHEN CLEANSING	0.00	650.00	-650.00	Deep Clean
5111	WASTE DISPOSAL	2,270.00	3,385.50	-1,115.50	New charges from Sefton
5116	CLEANING SUPPLIES	500.00	407.98	92.02	
5117	COVID-19	800.00	107.91	692.09	
		<b>62,040.00</b>	<b>56,044.35</b>	<b>5,995.65</b>	
	<b>OVERHEADS</b>				
7000	BROADBAND	4,200.00	0.00	4,200.00	Year end invoice
7002	TELEPHONES	200.00	304.63	-104.63	
7003	MOBILE PHONES	200.00	0.00	200.00	Year end invoice
7010	POSTAGE	200.00	281.15	-81.15	
7021	STATIONERY	1,000.00	947.77	52.23	
7031	PRINTING	200.00	0.00	200.00	
7036	BOOKS/TECHNICAL PUBLICATIONS	185.00	305.83	-120.83	
7041	OFFICE EQUIPMENT & FURNITURE	1,000.00	1,799.90	-799.90	New laptop for D S
7061	IT	11,100.00	909.40	10,190.60	Year end invoice

7068	SAGE	3,050.00	2,672.17	377.83	
7071	PHOTOCOPIER	2,400.00	1,622.27	777.73	
7082	BANK CHARGES	750.00	810.13	-60.13	
7100	SALARIES	81,967.00	87,449.14	-5,482.14	
7106	EMPLOYER'S NI	8,673.00	8,117.96	555.04	
7107	PENSIONS	16,066.00	13,729.51	2,336.49	
7200	INSURANCE FEES	26,000.00	24,535.40	1,464.60	
7221	PROFESSIONAL FEES	6,000.00	150.00	5,850.00	Year end invoice
7224	AUDIT FEES	2,850.00	1,600.00	1,250.00	
7232	WEBSITE DEVELOPMENT	1,216.00	440.00	776.00	
7236	PERSONNEL CONSULTANCY	5,500.00	5,500.00	0.00	
7237	TRAINING	6,000.00	2,550.00	3,450.00	
7254	SUBSCRIPTIONS	3,000.00	3,351.26	-351.26	LALC membership paid (£1800 annual)
7300	RATES	19,000.00	18,962.00	38.00	
7303	ELECTRICITY - TOWN HALL	15,000.00	11,719.39	3,280.61	
7308	GAS	11,000.00	8,362.94	2,637.06	
7309	WASTEWATER & METERED WATER	8,000.00	401.67	7,598.33	Water+ credit
7320	CIVIC HOSPITALITY	200.00	320.00	-120.00	
7359	MAYOR'S ALLOWANCE	2,000.00	666.46	1,333.54	
7801	CONFERENCES/TRAVEL/SUBS	700.00	435.00	265.00	
7810	LICENCES	1,500.00	1,234.95	265.05	
7817	ADVERTISING	1,200.00	0.00	1,200.00	
7823	PHOTOGRAPHS	300.00	321.50	-21.50	
7846	MISCELLANEOUS EXPENDITURE	714.30	931.19	-216.89	
		<b>241,371.30</b>	<b>200,431.62</b>	<b>40,939.68</b>	
	<b>LOANS</b>				
7918	LIFT REPLACEMENT LOAN	11,065.72	11,065.72	0.00	
7968	LIFT REPLACEMENT INTEREST	1,574.76	1,574.76	0.00	
7919	PROJECTS 2009 LOAN	7,153.64	7,153.64	0.00	
7969	PROJECTS 2009 INTEREST	2,501.52	2,501.52	0.00	
7920	ROOF SIDES & SOLAR PANELS LOAN	7,902.30	3,951.15	3,951.15	
7960	ROOF SIDES & SOLAR PANELS INT	6,011.76	3,005.88	3,005.88	
		<b>36,209.70</b>	<b>29,252.67</b>	<b>6,957.03</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>29,386.24</b>	<b>-29,386.24</b>	

FACILITIES					
	Department 2				
		Budget	Actual	Budget Remaining	Explanation
<b>INCOME</b>					
4001	Precept	324,949.00	297,870.32	27,078.68	
4321	Playing Fields	1,743.00	1,742.25	0.75	
4331	Bowls Outdoor	2,260.00	1,733.00	527.00	
4345	Tennis Club	1,200.00	1,070.00	130.00	
4346	Tennis Fences	140.00	140.00	0.00	
4350	Rent Bowling Hut	0.00	-587.50	587.50	Credit note for bowling hut lease
4351	Rent ATC Hut	1,500.00	1,500.00	0.00	
4354	Facilities Income		2,908.46	-2908.46	Recharged for fencing work at Glen Park
		<b>331,792.00</b>	<b>306,376.53</b>	<b>25,415.47</b>	
<b>SUPPLIERS</b>					
5112	Water Quality	710.00	1,890.00	-1,180.00	
5113	Electrical Safety	600.00	337.50	262.50	
5114	Health & Safety General	630.00	3,881.55	-3,251.55	Rope grabs for roof bought
5115	Playground Inspections	1,000.00	1,116.00	-116.00	
5118	Drainage	500.00	795.00	-295.00	
5200	Engineering Equipment	1,000.00	994.88	5.12	New strimmers & hedge cutters bought
5201	Engineering Repairs	1,600.00	1,228.55	371.45	
5202	Engineering Consumables	1,500.00	2,036.92	-536.92	
5203	Play Equipment Repairs	2,250.00	3,269.98	-1,019.98	Purchase of new swings, ropes etc
5204	Parks Management	15,451.00	20,662.32	-5,211.32	Glen Park fencing £5500, Trees at Dodds
5205	Football Pitches	1,000.00		1,000.00	
5206	Bowling Greens	1,925.00	2,351.58	-426.58	
5207	Grounds Maintenance Consumables	600.00	1,062.87	-462.87	
		<b>28,766.00</b>	<b>39,627.15</b>	<b>-10,861.15</b>	
<b>OVERHEADS</b>					
7003	Mobile Phones	500.00		500.00	Year End Invoice
7029	Uniforms	1,951.00	1,247.57	703.43	
7100	Salaries	201,775.00	179,434.18	22,340.82	
7106	Employer's NI	19,380.00	14,886.07	4,493.93	
7107	Pensions	35,990.00	24,273.82	11,716.18	
7200	Insurance Fees	6,500.00	3,491.40	3,008.60	
7301	Rates Garage	3,720.00	3,692.60	27.40	
7304	Electricity Glenn Park	270.00		270.00	
7305	Electricity Pimbley	200.00		200.00	
7307	Elec Ballswold	150.00		150.00	
7310	Water Garage	700.00	928.04	-228.04	Garage wastewater of £540 in April
7311	Wastewater Ballswold	900.00	624.18	275.82	
7313	Water & Wastewater Pimbley	300.00	219.34	80.66	
7314	Water & Wastewater Glenn P	120.00	312.08	-192.08	
7315	Fleet Repairs	3,000.00	1,277.88	1,722.12	
7316	Vehicle Tax	935.00	580.00	355.00	
7317	Diesel	4,400.00	3,201.27	1,198.73	
7318	Red Diesel	4,335.00	2,112.00	2,223.00	
7319	Leases	5,900.00	2,253.02	3,646.98	
7851	Asset Maintenance	12,000.00	16,656.59	-4,656.59	
		<b>303,026.00</b>	<b>255,190.04</b>	<b>47,835.96</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>11,559.34</b>	<b>-11,559.34</b>	

Community Services					
		Department 3			
Codes		2022/23			
		Budget	Actual	Budget Remaining	Explanation
<b>INCOME</b>					
4001	PRECEPT	78,459.00	71,920.75	6,538.25	
4391	EVENTS INCOME	1,600.00	2,200.00	-600.00	Fairground & Cicus
4395	MISC INCOME	0.00	7,472.84	-7,472.84	Mayoral Fund £1320.37 Xmas fayre Donation £190 Mag Adverts £2,962.47
		<b>80,059.00</b>	<b>81,593.59</b>	<b>-1,534.59</b>	
<b>EXPENDITURE</b>					
<b>SUPPLIERS</b>					
5330	NEIGHBOURHOOD ACTIVITIES	6,500.00	4,087.51	2,412.49	
5331	EVENTS	5,000.00	4,637.52	362.48	
5333	CHRISTMAS ACTIVITIES	5,000.00	3,110.79	1,889.21	
5334	YOUTH PROVISION	4,000.00	750.00	3,250.00	Frozen
5335	GRANTS	5,000.00	2,346.50	2,653.50	Maghull in Bloom
		<b>25,500.00</b>	<b>14,932.32</b>	<b>10,567.68</b>	
<b>OVERHEADS</b>					
7003	MOBILE PHONES	100.00		100.00	Year End Invoice
7100	SALARIES	42,257.00	39,611.95	2,645.05	
7106	EMPLOYER'S NI	3,917.00	3,325.16	591.84	
7107	PENSIONS	8,285.00	6,219.07	2,065.93	
		<b>54,559.00</b>	<b>49,156.18</b>	<b>5,402.82</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>17,505.09</b>	<b>-17,505.09</b>	

Planned Asset Maintenance					
Department 4		22/23			
		Budget	Actual	Budget Remaining	Explanation
	INCOME				
4001	Precept	125,152.00	114,721.86	10,430.14	
4395	Misc Income		139,860.18	-39,860.18	Contribution from Sefton for Parks
		<b>125,152.00</b>	<b>154,582.04</b>	<b>-29,430.04</b>	
5204	Parks Management Asset Maintenance		80,993.17	-80,993.17	Playground Equipment Upgrades- Moss, Moorhey,
7851		125,152.00	55,779.05	69,372.95	Ballswood,Mersey Ave,Latham, New Air Con, Tree Work, Elec Shutters
		<b>125,152.00</b>	<b>136,772.22</b>	<b>-11,620.22</b>	
	<b>TOTAL</b>	<b>0.00</b>	<b>17,809.82</b>	<b>-17,809.82</b>	
Please note the following Moss Park - £9,127.15,Moorhey - £24,411.63, Ballswood - £23,364.73, Mersey Ave - £17,482.28, Latham - £6,607.38					

Maghull Advice Centre		Department 8			
		Budget	Actual	Budget Remaining	Explanation
<b>INCOME</b>					
4002	RESERVES FUNDING	37,446.00	37,446.00	0.00	Earmarked Reserves drawn down
4395	MISC INCOME	9,500.00	9,800.00	-300.00	Donation/Lydiate Parish Council
		<b>46,946.00</b>	<b>47,246.00</b>	<b>-300.00</b>	
<b>EXPENDITURE</b>					
	<b>SUPPLIERS</b>				
5103	FIRE	745.00		745.00	Fire Extinguishers
5107	CLEANING SERVICES		384.00	-384.00	Provided under contract by Sefton
5108	HYGIENE	300.00	59.16	240.84	
5109	PEST CONTROL	350.00	136.38	213.62	
5111	WASTE DISPOSAL	500.00		500.00	
5112	WATER QUALITY	300.00	90.00	210.00	
5114	HEALTH & SAFETY GENERAL		250.00		
5116	CLEANING SUPPLIES	100.00	177.21	-77.21	
	GRANT FUNDING (CONTRACTOR)	9,250.00	9,250.00	0.00	6 months paid
		<b>11,545.00</b>	<b>10,346.75</b>	<b>1,448.25</b>	
	<b>OVERHEADS</b>				
7000	BROADBAND	600.00		600.00	
7002	TELEPHONES	300.00		300.00	
7021	STATIONERY	500.00	54.87	445.13	
7031	PRINTING	1,500.00		1,500.00	
7041	OFFICE EQUIP & FURNITURE	2,000.00	832.05	1,167.95	New desks and chairs
7061	IT	2,000.00		2,000.00	
7071	PHOTOCOPIER	1,500.00		1,500.00	
7100	SALARIES	2,463.00		2,463.00	
7106	EMPLOYER'S NI	66.00		66.00	
7108	PENSIONS	485.00		485.00	
7150	RENT	1,798.00		1,798.00	23/24 increase to £11K
7200	INSURANCE FEES	1,000.00		1,000.00	
7303	ELECTRICITY	1,400.00		1,400.00	
	WASTEWATER & METERED WATER	1,200.00		1,200.00	
7309					
7846	MISC EXPENDITURE	589.00	639.19	-50.19	
7851	ASSET MAINTENANCE	18,000.00	12,225.47	5,774.53	Building & Fire install
		<b>35,401.00</b>	<b>13,751.58</b>	<b>21,649.42</b>	
<b>TOTAL</b>		<b>0.00</b>	<b>23,147.67</b>	<b>-23,397.67</b>	

Date: 10/03/2023  
Time: 01:23:26

**MAGHULL TOWN COUNCIL (TH)**  
**Balance Sheet**

Page: 1

From: Month 1, April 2022  
To: Month 12, March 2023

Chart of Accounts:

Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>
<b>FIXED ASSETS</b>		
Land	0.00	849,935.00
Buildings & Statues	0.00	1,468,095.22
Equipment Estates	0.00	52,038.74
Equipment Play Areas	0.00	306,520.00
Vehicles	0.00	80,887.50
	0.00	2,757,476.46
<b>CURRENT ASSETS</b>		
Debtors control Account	2,893.58	4,621.91
Debtors General	0.00	893.19
Prepayments	(3,708.90)	0.00
Bank Account (Current)	79,826.51	122,634.93
Bank Account (Deposit)	(60,000.00)	366,639.42
VAT Liability/Reclaimed	(7,018.55)	20,464.79
	11,992.64	515,254.24
<b>CURRENT LIABILITIES</b>		
Creditors Control Account	(42,213.30)	(18.20)
Accruals/Creditors Reserves	(1,500.00)	0.00
General Creditors	114.97	128.20
Salaries Liabilites	21,668.41	21,715.16
	(21,929.92)	21,825.16
<b>Current Assets less Current Liabilities:</b>	33,922.56	493,429.08
<b>Total Assets less Current Liabilities:</b>	33,922.56	3,250,905.54
<b>LONG TERM LIABILITIES</b>		
Loans PWLB	0.00	249,068.52
	0.00	249,068.52
<b>Total Assets less Total Liabilities:</b>	33,922.56	3,001,837.02
<b>CAPITAL &amp; RESERVES</b>		
Fixed Asset Restatement Reserve	0.00	1,396,074.60
Capital Financing Reserve	0.00	1,041,826.74
Contingency Reserves	10,000.12	60,000.12
Specific Reserves	(400.00)	15,161.16
Precept/Revenue Reserves	0.00	425,685.47
retained funds	(38,766.49)	0.00
P & L Account	63,088.93	63,088.93
	33,922.56	3,001,837.02

**MAGHULL TOWN COUNCIL (TH)**  
**Profit and Loss**

**From:** Month 1, April 2022  
**To:** Month 12, March 2023

**Chart of Accounts:**

Copy (1) of Layout 1

	<b>Period</b>	<b>Year to Date</b>
<b>INCOME</b>		
Precept	761,673.00	761,673.00
Reserves Funding	37,446.00	37,446.00
Council Chamber Room Hire	555.00	555.00
Police Station Lease	12,000.00	12,000.00
Storage Hire	1,058.86	1,058.86
Function Suite	18,083.30	18,083.30
Playing Fields	1,742.25	1,742.25
Bowls Outdoor	1,733.00	1,733.00
Tennis Club	1,070.00	1,070.00
Tennis Fences	140.00	140.00
Rent Bowling Hut	(587.50)	(587.50)
Rent ATC Hut	1,500.00	1,500.00
Rent Cricket Club	2,200.00	2,200.00
Facilities Income	2,908.46	2,908.46
Events	2,200.00	2,200.00
Misc Income	58,185.00	58,185.00
Solar Panel	5,014.00	5,014.00
	906,921.37	906,921.37
<b>SUPPLIERS</b>		
Security	23,166.54	23,166.54
CCTV	1,938.17	1,938.17
Alarm	1,813.00	1,813.00
Fire	1,611.59	1,611.59
Air-Con	960.00	960.00
Boiler	573.00	573.00
Lift	4,346.61	4,346.61
Cleaning Services	17,312.00	17,312.00
Hygiene	2,001.54	2,001.54
Pest Control	948.81	948.81
Kitchen Cleansing	650.00	650.00
Waste Disposal Charges	3,385.50	3,385.50
Water Quality	1,980.00	1,980.00
Electrical Safety	337.50	337.50
Health & Safety General	4,131.55	4,131.55
Playground Inspections	1,116.00	1,116.00
Cleaning Supplies	585.19	585.19
Covid - 19	107.91	107.91
Drainage	795.00	795.00
Engineering - New Equipment	994.88	994.88
Engineering Repairs	1,228.55	1,228.55
Engineering Consumables	2,036.92	2,036.92

Date: 10/03/2023  
Time: 01:20:52

**MAGHULL TOWN COUNCIL (TH)**  
**Profit and Loss**

Page: 2

From: Month 1, April 2022  
To: Month 12, March 2023

**Chart of Accounts:**

Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>
Play Equipment Repairs	3,269.98	3,269.98
Parks Management	101,655.49	101,655.49
Bowling Greens	2,351.58	2,351.58
Grounds Maintenance Consumables	1,062.87	1,062.87
Neighbourhood Activities	4,087.51	4,087.51
Events	6,967.17	6,967.17
Christmas Activities	3,110.79	3,110.79
Youth Provision	750.00	750.00
Grants	11,596.50	11,596.50
	206,872.15	206,872.15

**DIRECT EXPENSES**

0.00 0.00

**Gross Profit/(Loss):** 700,049.22 700,049.22

**OVERHEADS**

Telephones	304.63	304.63
Postage & Courier	281.15	281.15
Stationery	1,002.64	1,002.64
Uniforms	1,247.57	1,247.57
Books/Technical Publications	305.83	305.83
Office Equipment & Furniture	2,631.95	2,631.95
IT	909.40	909.40
Sage	2,672.17	2,672.17
Photocopier	1,622.27	1,622.27
Bank Charges	810.13	810.13
Salaries	331,586.27	331,586.27
Employer's NI	28,440.90	28,440.90
Pensions	47,912.62	47,912.62
Insurance Fees	30,458.58	30,458.58
Professional Fees	150.00	150.00
Audit Fees	1,600.00	1,600.00
Website Development	440.00	440.00
Personnel Consultancy	5,500.00	5,500.00
Training	2,550.00	2,550.00
Subscriptions	3,351.26	3,351.26
Rates Town Hall	18,962.00	18,962.00
Rates Garage	3,692.60	3,692.60
Electricity Town Hall	11,719.39	11,719.39
Gas	8,362.94	8,362.94
Water & Wastewater Town Hall	406.68	406.68
Water Garage	928.04	928.04
Wastewater Ballswood	624.18	624.18
Water & Wastewater Pimbley	286.61	286.61

Date: 10/03/2023  
Time: 01:20:52

**MAGHULL TOWN COUNCIL (TH)**  
**Profit and Loss**

Page: 3

From: Month 1, April 2022  
To: Month 12, March 2023

**Chart of Accounts:**

Copy (1) of Layout 1

	<u>Period</u>	<u>Year to Date</u>
Water & Wastewater Glenn P	314.24	314.24
Fleet Repairs	1,277.88	1,277.88
Vehicle Tax	580.00	580.00
Diesel	3,201.27	3,201.27
Red Diesel	2,112.00	2,112.00
Leases	2,253.02	2,253.02
Civic Hospitality	320.00	320.00
Mayoral Expenses	666.46	666.46
Conferences/Travel/Subs	435.00	435.00
Licences	1,234.95	1,234.95
Photographs	321.50	321.50
Miscellaneous Expenditure	1,570.38	1,570.38
Asset Maintenance	84,661.11	84,661.11
Lift Replacement Loan	11,065.72	11,065.72
2009 Projects Loan	7,153.64	7,153.64
Roof Sides & Solar Panels Loan	3,951.15	3,951.15
Roof & Solar Panels Int	3,005.88	3,005.88
Lift Replacement Interest	1,574.76	1,574.76
2009 Projects Interest	2,501.52	2,501.52
	636,960.29	636,960.29
<b>Net Profit/(Loss):</b>	<hr/> 63,088.93	<hr/> 63,088.93

**Report to:** Finance & General Purposes Committee  
**Date of Meeting:** 22nd March 2023  
**Agenda Item Number** 6  
**Subject:** Risk Register 2023  
**Report of:** Finance Officer  
**Exempt / Confidential**  
**Report:** No

**Summary** The Risk Register must be reviewed yearly. The amendments to the Risk Register are shown in italics for ease of identification. Members are asked to consider the attached appendices.

<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. Members accept the amendments to the Risk Register.
2. Members agree the level of risk on the Risk Register.
3. The report be noted.

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

The Risk Register must be reviewed yearly. The Register can be requested by the External Auditor as part of their Assurance checks.

#### **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
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### **Implementation Date for Decision**

Immediately following the conclusion of Finance & General Purposes Committee.

### **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

### **Recommendation(s):-**

1. Note the contents of this report.

Risk Assessment and Management (financial) 2022/23 - 2023/24				REVIEW DATE - March 2023
Action: Town Clerk (TC); Facilities Manager (FM), Community Services Manager (CSM), Finance Officer (FO), Maintenance Officer (MO), Finance & General Purposes, Personnel Sub Committee				
Topic	Risk Identified	H/M/L	Management of Risk	Action
Data Protection	Security of Data	L	Mapping data	TC, FM, FO.
	Data breach	L	All office staff have received training about new GDPR (need to do another training session with staff last completed in 2018)	TC
	Agreement to use data for purpose collected	L	Annual review of data sets	TC
	Use of professional services	L	Consultancy/Tender invitations provided by suitably qualified people	TC & FM
		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	FM
		L	Use made of Sefton Council Officers for independent professional services - Legal and H.R. Advice	TC
		L	Delays in parts for Facilities Team leading to impact of service.Rising costs.	TC,FM,MO,FO
		H	Challenge of planning decisions that do not comply with Neighbourhood Plan	TC & FO
Brexit	Consequential loss due to critical damage or third party performance	L	Identify costs associated with defending appeals and costs involved.	TC & FO
Loss	Loss through theft or dishonesty	L	Insurance cover review adequacy	TC & FO
Cash		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	L	Annual review	FM & 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
			Minutes available on line and for inspection in council offices	
Electors right to inspection of minutes of Council Meetings	Availability of documents	L	Minutes circulated to all Town Councillors	
Members interests	Conflict of interest	L	Copies sent to Sefton Library (Archives) Quarterly	TC
	Loss of business	L	Update declarations of interests - annual	TC
Projects	Costs within budget	H	Consult on timing work	TC, FM & FO
	Tenant fails to pay rent	L	Ongoing review and monitoring	TC, FM & FO
	Loss of tenant	L	Quarterly review meetings	FM
	Damage to premises	L	Client/Contractor management and consultation arrangements to monitor the lease	TC
	Damage to reputation	L	Ensure adequate safety and security arrangements in place	TC
			Quality assurance policy and complaints policy to be implemented and performance managed	TC

Topic	Risk Identified	H/M/L	Management of Risk	Action
Lease - The Venue	Litigation against the council	L	Review Venue regularly and ensure any repairs done quickly	
	Failure to re-let tenancy	M	Ensure refurbishment improvements comply with all health and safety and DOA requirements council to vet all third party contractors supplying goods and service	TC
	Tenant fails to pay rent	M	Strategy required to market the function suite	TC
	Targeted attack on Police Station	M	Quarterly review meetings	FM
	Damage to premises	M	Ensure adequate safety and security arrangements in place	FM
	Damage to reputation (Police Station seen as part of MTC)	M	Ensure adequate safety and security arrangements in place	FM
	Loss of tenant	M	Merseyside Police to provide details about when Police Station is open to the public	FM
	Failure to re-let tenancy	M	Merseyside Police to ensure public phone is working to report issues	FM
	Tenant fails to pay rent	M	Client/Contractor management and consultation arrangements to monitor the lease	FM
	Loss of tenant	M	Client/Contractor management and consultation arrangements to monitor the lease	FM
Lease - Community Police Station	Damage to premises	L	Ensure adequate safety and security arrangements in place	FM
	Quality of the Courts	L	Ensure courts maintained to a playable standard	FM
	Failure to re-let tenancy	M	Strategy required to market	FM
	Tenant fails to pay rent	M	Quarterly review meetings	FM

Topic	Risk Identified	H/M/L	Management of Risk	Action
Lease - Cricket Club	Loss of tenant	L	Client/Contractor management and consultation arrangements to monitor the lease	FM
	Damage to premises	L	Ensure adequate safety and security arrangements in place	FM
	Failure to re-let tenancy	L	Strategy required to market	FM
VAT Recoverable	VAT Analysis	L	All items in cash book lists	FO verify/Internal Audit
	Charged on sales	L	Consider annually	FO verify/Internal Audit
	Charged on purchases	L	Consider all items per cash book lists	FO verify/Internal Audit
	Partial Exemption	L	Maintenance of accurate records	FO verify/Internal Audit
	Claimed within time limits	L	Agree returns submitted	FO verify/Internal Audit
	Adequacy	L	Consider at budget setting	TC & FO
	Safety	L	Investment in secure financial institution	TC & FO
	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.	L	Annual inspection, update insurance and asset registers	FO
Reserves earmarked	Risk or damage to third party property or individual	L	Maintenance Programme Repairs carried out promptly Review adequacy of Public Liability insurance	TC/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	L	Effective budget monitoring, sound management of assets/buildings including a planned maintenance approach. Risk assessments and regular health and safety inspections	TC/FM/FO
Security and safety for buildings & equipment	Loss, damage etc.	L	Contracted on-site security for Town Hall Patrol of parks and pavilions Alarm systems connected to 24hr service Review of CCTV provision at Town Hall	FM FM FM TC
Security of data	Loss, damage etc.	L	Upgrade of Fire Alarm System at Town Hall linked to Meadows Leisure Centre Use of professional services for maintenance and management External back up	TC FM FM
Staff	Loss of key personnel	H	Hours, health, stress, training management Long term sickness, early departure, terms and conditions	Personnel Sub Committee
	Loss of personnel	L	Long term sickness, early departure, terms and conditions	TC, FM, Personnel Sub 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	L	Safe working environment policies and procedures e.g. Fire Safety Policy, Safe Driving etc	TC, FM, 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

Topic	Risk Identified	H/M/L	Management of Risk	Action
Income	Adequacy of precept	H	Monthly review of budget to actual spend	TC, FM, FO,CSM
	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
	Wrong rate pay	L	Use of Sage Payroll/HMRC advice	TC, FO
	Wrong salary paid	L	Use of Sage Payroll/HMRC advice	TC, FO
	Wrong hours paid	L	Use of Sage Payroll/HMRC advice	TC, FO
Salaries	Wrong deductions - NI	L	Use of Sage Payroll/HMRC advice	TC, FO
	Wrong deductions - income tax	L	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
	Invoice incorrectly calculated	L	Check arithmetic	FO
	Power to pay	L	Minute Power	TC
Grants & support	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):	Follow up verification	L	RFO check and consider budget	CSM
Date:				

Topic	Risk Identified	H/M/L	Management of Risk	Action
	Loss of tenant	M	Client/Contractor management and consultation 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
New lease agreement for function suite			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
Litigation against the council		L		
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
	Adequacy	M	Consider at budget setting	RFO opinion
	Safety	M	Investment in secure financial institution	RFO opinion
	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
	Loss, damage etc	M	Annual inspection, update insurance and asset registers	
Assets	Risk or damage to third party property or individual	M	Review adequacy of Public Liability insurance - maintenance programme	Diary
	Security for buildings & equipment		Contracted on-site security for Town Hall	
	Loss, damage etc	L	Patrol of parks and pavilions Alarm systems connected to 24hr service	
Security of data	Loss, damage etc	L	Use of professional services for maintenance and management	
			External back up	

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

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
	Wrong rate pay	L	Use of Finance/sage	Member verify/audit
Salaries	Wrong salary paid	M	Use of Finance/sage	Member verify/audit
	Wrong hours paid		Use of Finance/sage	Member verify/audit
		L	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