



Maghull Town Hall

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To: The Mayor and Members of Maghull Town Council, Maghull Town Hall, Hall Lane, Maghull.

You are hereby summoned to attend the Finance & General Purposes Meeting which will be held in the Council Chamber, Maghull Town Hall on Wednesday 15th January 2025 at 6:30 PM to transact the business detailed below.

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 Election of Chair

Members are asked to elect a chair for the municipal year 2024-2025.

2 Apologies for Absence

3 Declarations of Interest

4 Public Participation.

5 To Confirm the Minutes of the Last Meeting

Members are asked to confirm the minutes of the meeting held on 27th March 2024 (Pages 1-3)

6 Treasurer's Report and Financial Statements

Members are asked to note the current position (Pages 4-9)

7 Budget report 2025/26

Members are asked to consider the report (Pages 10-25)

8 Provision of Internal Audit Services

Members are asked to consider the report (Pages 26-27)

9 Staffing Update

Members are asked to consider the report (Pages 28-29)

10 Chairman's Closing Comments

Miss A. McIntyre FSLCC
Town Clerk

Minutes of the Finance & General Purposes Committee Meeting Held Wednesday 27th March 2024 at 6:30 PM

Those present :

Chairman : Cllr P McCormack

Councillors : Cllr L Birchall, Cllr P Brougham, Cllr J Desmond, Cllr R Mason, Cllr C Parker

Officers : S Larking, A Mc Intyre, K Spofforth

1 Election of Chair

Not needed as Chair was present (holiday plans delayed).

2 Apologies for Absence

Apologies have been received from Cllr K Hughes and Cllr Sayers

3 Declarations of Interest

None received.

4 Public Participation.

None notified.

5 To Confirm the Minutes of the Last Meeting

RESOLVED that the minutes of 19th July 2023 and 3rd January 2024 be agreed as correct records.

Notes: Cllrs asked for an update on upgrading 2 analogue phone lines. Lift provider quoted £2,000 to replace phone in lift. Work ongoing.

Cllrs requested an action log on resolutions to check progress. Town Clerk reported that progress incorporated into papers. Agreed that progress on resolutions would be reported off line.

6 Treasurer's Report and Financial Statements

The Finance Officer reported that he had taken on board feedback on format of reports; now included spend to date and difference on spend. Going forward will look to apportion large annual invoices over the year. Overall, estimate a slight underspend of £25,000 to £30,000. Underspend to be used towards building works in 2024/25

Budgets by Department:

Dept 1: Town Hall: Overspend by approx. £4,000

Dept 2: Facilities: Underspend as didn't take on a seasonal worker; roof cost less than expected and work on windows didn't go ahead

Dept 3: Community Services: Changes to budget due to increase in Cosy Club costs and costs of Magazine. Some money back for Cosy Club from grant received via Friends of Maghull and District and advertising in Magazine. Expenditure to increase as Council meeting costs of Cosy Club from February. Cosy Club offer changes over spring and summer (no hot food). Cosy Club meets aims of council e.g. reduce isolation. Resolution to set up a Community Interest Company (CIC); on hiatus but will move forward and tie into Cosy Club. Big Help's

bid included an additional element of a bid writer. Meeting to be arranged to activate this proposals. Would look to help a wider range of people. Noted that Cllrs McCormack have bid writing experience.

Dept 4:Asset Maintenance - on target

Dept 5: Hub - slight underspend as didn't take on a member of staff; otherwise would be overspent

Key points from Cllrs:

- Extra columns helpful
- Looking at fundraising for Cosy Club to reduce burden on budget.
- Will need to keep a tight rein on Community Services budget as has been stripped back

RESOLVED that the report be noted.

7

Risk Register

The Town Clerk reported that Risk Register should be reviewed annually. Creation of a Community Interest Company added to the register as a financial risk to the Council. Cllrs need to consider if all risks covered and at right level. Council needs to cover some risks being high:

- Planning: in case Council needs to challenge planning decisions that do not comply with the Neighbourhood Plan.
- Legal Powers: Provide annual Code of Conduct training for Cllrs
- Projects: Costs and reputational damage. Council has indemnity insurance. To clarify with Insurance brokers.

Point of clarification - External Auditor appointed by SAAA every 5 years - not 3 years

Key points made by Cllrs:

- Register is an overview/live document
- On staffing, looking to train a Deputy Clerk
- All data risks to be Medium. Noted that data managed via Knowsley IT
- Would welcome narrative for high risks. Officers agreed to provide as and when required
- Noted that Community Interest Company would be separate from the Council but within the umbrella e.g. would have different accountants. Risk is reputational damage
- Noted that Big Help have insurance for advice given

RESOLVED THAT

- 1. All data risks to be ranked as medium**
- 2. Period of external audit to be amended to 5 years**
- 3. The register to be approved with amendments**
- 4. The report be noted**

8

Chairs Report

Pleased that Town Clerk is back. Town Clerk thanked Cllrs and Officers for their

support while she was on sick leave.

9 Exclusion of Press & Public

RESOLVED 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, 2 and 3 of Part 1 of Schedule 12A of the Act, and it would not, on balance, be in the public interest to disclose the reports

10 Debtors to the Council

The Finance Officer provided an update on overdue invoices:

- Venue: Recharge for fire extinguisher's: Balance paid
- Sefton Central Labour Party: Invoice passed to correct contact who will arrange payment
- Maghull High: Invoice passed to correct contact who will arrange payment
- Maghull Radio: Outstanding balance to be written off as Radio Station has closed.

To note:

WI: pay monthly by Standing Order. Last payment for 2023/24 received

Merseycare: Delay in issuing a Purchase Order for room hire in December. MTC had to be reactivated as a supplier which had taken a while.

Going forward, work in the Activity Room had been completed and was available for hire. Happy to take bookings that meet Council's vision. Details of room hire charges and dimensions to be circulated to Cllrs.

RESOLVED that

- 1. Radio station balance to be written off**
- 2. Activity Room hire charges and dimensions to be circulated to Cllrs**
- 3. The report be noted**

CHAIR

Report to: Finance & General Purposes Committee
Date of Meeting: 15th January 2025
Agenda Item Number 6
Subject: Treasurer’s Report and Financial Statements as of 30th November 2024.
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.

Maghull Town Council Priority	Yes/No
1. A Sustainable and Greener Maghull	Yes
2. High Quality, Accessible, Biodiverse Green Spaces and Parks	Yes
3. An Excellent Offer for the Youth of Maghull	Yes
4. A Great Place to Live, Work and Visit	Yes
5. 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:

Financial Implications	Within agreed budgets
Resource Implications	Officer time
Legal Implications	LGA 1972, Audit and Accountability Regulations 2015
Equality & Diversity Implications	None

Implementation Date for Decision

Immediately following the conclusion of Finance & General Purposes Committee.

Appendices

Town Hall (Dept.1) Income and Expenditure to November 2024
Facilities (Dept. 2) Income and Expenditure to November 2024
Community Support & Engagement (Dept. 3) Income and Expenditure to November 2024
Planned asset Maintenance (Dept. 4) Income and Expenditure to November 2024
The M.A.C. (Dept. 8) November 2024

Background Papers

Contact Officer	Responsible Finance Officer
Telephone Number	0151 526 3705
Email Address	Kevin.spofforth@maghull-tc.gov.uk

1. Background

Dept.1 - Town Hall – The year end projections for the Town Hall show the budget for Dept.1 to come in more or less balanced. Despite the budgeted income figure of £7k for the newly refurbished Activities Room not materialising, the income for Dept.1 is projected to come in within 0.1% of budget (due in main to increased interest and lease receipts). Expenditure codes, after extensive work last year, are all reasonably close to budget, with increased Sage (finance & wages package) and telephone costs being more than balanced by savings in Insurance fees, mayoral allowance and rates being lower than expected. Projected figures show that at year end Dept.1 may come in circa. £1.5k underspent (which is within 0.6% of budget set)

Dept.2 - Facilities – As with Dept.1, income is projected to come in very close to budget. Projected income is 0.2% over budget (£1020). Expense codes, similar to Dept.1, are mainly close to budgeted figures, although we had a sharp increase in waste disposal costs due to Sefton more than doubling our charges, and also an increase in alarm costs. However, as in last year's figures, savings have again been made in the staffing count in the facilities team, mainly due to staff movement. This figure will be rectified in the coming year to bring this team up to a full staffing compliment. Other projected savings are on play equipment repairs and park management, however these figures are always open to change at very short notice as business dictates.

Dept.3 - Community Services – The budget for Dept.3 has changed somewhat from the start of the year, due in main to the differing funding streams received for Cosy Club. Everything we receive with regard to Cosy Club has to be used solely and entirely on that project. Projected income from all other sources is set to be short of budget by 0.9%(£800) but there are projected underspends on events and youth provision budgets, which should result in a slight overall underspend for Dept.3

Dept.4 - Planned Asset Maintenance – The budget for Dept.4 is projected to come in balanced. Additional funding from reserves was added to the budget in order to purchase and install a new artificial Christmas tree as focal point of Christmas activities. Other works carried out this year include the fitting of new play equipment in Dodds and Glenn Parks, redecorating and upgrade of the admin suite at the Town Hall, upgrades to the Gents toilets at the Town Hall and substantial tree work around the Council’s parks. Further works are planned before year end in March.

Dept. 8 - The M.A.C. – Dept.8 is forecast to come in within £425 of budget (within 1.2%). Increased charges due to a forced change of service provider have been offset by an increased contribution from Lydiate Parish Council and income from Halifax Building Society for use of office space.

Recommendation(s):-

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

Budget Monitoring - Dept.1 Town Hall

Nov-24

Month 8

INCOME

		Budget	Actual	Variance	Notes	Budget to date	Difference budget to date/actual
4001	PRECEPT	209,086.70	139,391.12	69,695.58		139,391.13	-0.01
4010	BANK INTEREST	500.00	0.00	500.00		333.33	-333.33
4101	COUNCIL CHAMBER ROOM HIRE	200.00	240.00	-40.00		133.33	106.67
4102	POLICE STATION LEASE	12,000.00	9,000.00	3,000.00	3 quarters have been invoiced	8,000.00	1,000.00
4103	Activity Room Hire	7,500.00	330.00	7,170.00	Proposed block booking not materialised	5,000.00	-4,670.00
4104	STORAGE HIRE	1,000.00	757.82	242.18	Annual invoices issued & credit to Lydiate	666.67	91.15
4300	FUNCTION SUITE LEASE	21,700.00	17,208.00	4,492.00	Increase in lease - Will be £25.8K for year	14,466.67	2,741.33
4353	CRICKET CLUB LEASE	2,200.00	2,200.00	0.00	Annual invoice issued	1,466.67	733.33
4395	MISC. INCOME	2,500.00	2,120.24	379.76	3 x rental as polling station	1,666.67	453.57
4396	SOLAR PANEL INCOME	4,500.00	0.00	4,500.00	No readings yet.	3,000.00	-3,000.00
TOTAL		261,186.70	171,247.18	89,939.52		174,124.47	-2,877.29

EXPENDITURE

		Budget	Actual	Variance	Notes	Budget to date	Difference budget to date/actual
	OVERHEADS						
7000	BROADBAND			0.00		0.00	0.00
7002	TELEPHONES	1,261.00	760.05	500.95	Annual invoice to follow	840.67	-80.62
7003	MOBILE PHONES	176.00	0.00	176.00		117.33	-117.33
7010	POSTAGE	300.00	105.00	195.00		200.00	-95.00
7021	STATIONERY	1,000.00	325.01	674.99		666.67	-341.66
7036	BOOKS/TECHNICAL PUBLICATIONS	160.00	0.00	160.00		106.67	-106.67
7041	OFFICE EQUIPMENT & FURNITURE	3,700.00	1,354.43	2,345.57		2,466.67	-1,112.24
7061	IT	11,500.00	239.00	11,261.00	Annual invoice at year end	7,666.67	-7,427.67
7068	SAGE	3,350.00	2,272.00	1,078.00		2,233.33	38.67
7082	BANK CHARGES	850.00	642.19	207.81		566.67	75.52
7100	SALARIES	96,058.00	63,126.86	32,931.14		64,038.67	-911.81
7106	EMPLOYER'S NI	10,465.00	6,176.25	4,288.75		6,976.67	-800.42
7107	PENSIONS	16,907.00	11,478.88	5,428.12		11,271.33	207.55
7200	INSURANCE FEES	32,600.00	19,119.39	13,480.61	10 Monthly payments, now started	21,733.33	-2,613.94
7221	PROFESSIONAL FEES	6,500.00	-1,080.00	7,580.00	Accrual from previous year, invoice not yet in	4,333.33	-5,413.33
7224	AUDIT FEES	4,500.00	630.00	3,870.00	Accrual from previous year, invoice not yet in	3,000.00	-2,370.00
7232	WEBSITE DEVELOPMENT	500.00	490.00	10.00		333.33	156.67
7236	PERSONNEL CONSULTANCY	5,500.00		5,500.00	Annual invoice at year end	3,666.67	-3,666.67
7237	TRAINING	0.00	300.00	-300.00	Portfolio course K. Spofforth	0.00	300.00
7254	SUBSCRIPTIONS	3,500.00	2,970.18	529.82	Annual NALC, LALC and GILCA fees invoiced	2,333.33	636.85
7300	RATES	20,800.00	15,867.25	4,932.75	10 payments to make in total	13,866.67	2,000.58
7320	CIVIC HOSPITALITY	425.00	107.80	317.20		283.33	-175.53
7359	MAYOR'S ALLOWANCE	1,700.00	447.93	1,252.07		1,133.33	-685.40
7801	CONFERENCES/TRAVEL/SUBS	475.00	0.00	475.00		316.67	-316.67
7810	LICENCES	1,200.00	1,139.10	60.90		800.00	339.10
7823	PHOTOGRAPHS	300.00	408.40	-108.40		200.00	208.40
7846	MISCELLANEOUS EXPENDITURE	1,250.00	-9,516.93	10,766.93	10k Election costs accrual from 2024	833.33	-10,350.26
TOTAL		224,977.00	117,362.79	107,614.21		149,984.67	-32,621.88
	LOANS						
7918	LIFT REPLACEMENT LOAN	12,190.69	12,190.69	0.00		8,127.13	4,063.56
7968	LIFT REPLACEMENT INTEREST	449.79	449.81	0.02		299.86	149.95
7919	PROJECTS 2009 LOAN	7,770.69	7,770.69	0.00		5,180.46	2,590.23
7969	PROJECTS 2009 INTEREST	1,884.47	1,884.47	0.00		1,256.31	628.16
7920	ROOF SIDES & SOLAR PANELS LOAN	8,627.81	4,271.83	-4,355.98		5,751.87	-1,480.04
7960	ROOF SIDES & SOLAR PANELS INT	5,286.25	2,685.20	-2,601.05		3,524.17	-838.97
		36,209.70	29,252.69	-6,957.01		24,139.80	5,112.89
		0.00	24,631.70	-24,631.70		0.00	24,631.70

Budget Monitoring - Dept.2 Facilities

Nov-24

Month 8

INCOME

		Budget	Actual	Variance	Notes	Budget to date	Difference budget to date/actual
4001	PRECEPT	458,091.50	305,394.32	-152,697.18		305,394.33	-0.01
4321	Playing Fields	2,280.00	2,780.00	500.00	Football invoices issued at start of new season	1,520.00	1,260.00
4331	Bowls Outdoor	1,830.00	1,800.00	-30.00	Annual invoices issued	1,220.00	580.00
4345	Tennis Club	1,100.00	1,100.00	0.00	Annual invoices issued	733.33	366.67
4346	Tennis Fences	140.00	140.00	0.00	Annual invoices issued	93.33	46.67
4351	Rent ATC Hut	1,500.00	1,500.00	0.00	Annual invoices issued	1,000.00	500.00
4395	MISC. INCOME	150.00	700.00	550.00		100.00	600.00
TOTAL		465,091.50	313,414.32	-151,677.18		310,061.00	3,353.32

EXPENDITURE

		Budget	Actual	Variance	Notes	Budget to date	Difference budget to date/actual
	SUPPLIERS						
5100	Security	27,610.00	18,379.41	-9,230.59		18,406.67	-27.26
5101	CCTV	367.50	350.00	-17.50	Annual contract received in May	245.00	105.00
5102	Alarm	1,600.00	1,655.50	55.50	Annual invoice, usually recived in January, high call outs	1,066.67	588.83
5103	Fire	1,500.00	335.67	-1,164.33	Annual maintenance contracts, billed later in year	1,000.00	-664.33
5104	Air-Con	1,000.00	960.00	-40.00	Annual invoice, usually in July	666.67	293.33
5105	Boiler	1,500.00	1,050.00	-450.00		1,000.00	50.00
5107	Cleaning Services	23,750.00	15,876.00	-7,874.00		15,833.33	42.67
5108	Hygiene	2,390.00	1,544.25	-845.75		1,593.33	-49.08
5109	Pest Control	850.00	1,165.57	315.57	First quarter billed in May	566.67	598.90
5111	Waste Disposal	5,000.00	11,787.70	6,787.70	First 6 months invoice due from Sefton	3,333.33	8,454.37
5112	Water Quality	1,550.00	0.00	-1,550.00	Quarterly invoices - none yet received	1,033.33	-1,033.33
5113	Electrical Safety	500.00	421.05	-78.95	PAT testing & Lightning test done already	333.33	87.72
5114	Health & Safety General	3,050.00	2,606.11	-443.89		2,033.33	572.78
5115	Playground Inspections	1,200.00	840.00	-360.00		800.00	40.00
5116	Cleaning Supplies	750.00	328.51	-421.49		500.00	-171.49
5118	Drainage	600.00	500.00	-100.00		400.00	100.00
5200	Engineering Equipment	1,200.00	1,420.08	220.08		800.00	620.08
5201	Engineering Repairs	2,300.00	1,956.70	-343.30		1,533.33	423.37
5202	Engineering Consumables	1,750.00	1,219.14	-530.86		1,166.67	52.47
5203	Play Equipment Repairs	3,000.00	0.00	-3,000.00	None needed to be undertaken yet	2,000.00	-2,000.00
5204	Parks Management	16,500.00	12,249.97	-4,250.03	Flooring at Pimbley	11,000.00	1,249.97
5205	Football Pitches	1,000.00	0.00	-1,000.00		666.67	-666.67
5206	Bowling Greens	1,100.00	1,548.60	448.60		733.33	815.27
5207	Consumables	650.00	560.07	-89.93		433.33	126.74
TOTAL		100,717.50	76,754.33	-23,963.17		67,145.00	9,609.33

EXPENDITURE

		Budget	Actual	Variance	Notes	Budget to date	Difference budget to date/actual
	OVERHEADS						
7003	MOBILE PHONES	518.00	0.00	-518.00	Annual invoice	345.33	-345.33
7029	UNIFORM	2,100.00	1,290.19	-809.81		1,400.00	-109.81
7071	PHOTOCOPIER	2,500.00	1,744.00	-756.00		1,666.67	77.33
7100	SALARIES	224,583.00	128,212.20	-96,370.80	Staff movement, full complement from month 6	149,722.00	-21,509.80
7106	EMPLOYER'S NI	21,826.00	9,843.09	-11,982.91	Staff movement, full complement from month 6	14,550.67	-4,707.58
7107	PENSIONS	35,797.00	19,281.32	-16,515.68	Staff movement, full complement from month 6	23,864.67	-4,583.35
7200	INSURANCE FEES	4,450.00	4,944.80	494.80	Annual policies in for fleet, commercial combined etc.	2,966.67	1,978.13
7237	Training	4,000.00	2,269.00	-1,731.00		2,666.67	-397.67
7301	Rates Garage	4,075.00	3,412.95	-662.05		2,716.67	696.28
7303	Electricity - Town Hall	15,250.00	2,709.82	-12,540.18		10,166.67	-7,456.85
7304	Electricity Glenn Park	660.00	389.47	-270.53		440.00	-50.53
7305	Electricity Pimbley	540.00	361.49	-178.51		360.00	1.49
7307	Elec Ballswood	420.00	1,947.34	1,527.34	Incorrect reading on portal. Poz En. Contacted.	280.00	1,667.34
7308	Gas	12,000.00	5,772.51	-6,227.49	Reduced usage in summer months	8,000.00	-2,227.49
7309	Wastewater & Metered water	2,995.00	1,725.78	-1,269.22		1,996.67	-270.89
7310	Water Garage	350.00	0.00	-350.00		233.33	-233.33
7311	Wastewater Ballswood	840.00	582.05	-257.95		560.00	22.05
7313	Water & Wastewater Pimbley	595.00	308.24	-286.76		396.67	-88.43
7314	Water & Wastewater Glenn Park	425.00	236.34	-188.66		283.33	-46.99
7315	Fleet Repairs	3,150.00	1,051.58	-2,098.42		2,100.00	-1,048.42
7316	Vehicle Tax	650.00	0.00	-650.00		433.33	-433.33
7317	Diesel	9,150.00	6,282.41	-2,867.59	2 Nationwide deliveries of year received.	6,100.00	182.41
7319	Leases	5,500.00	2,465.50	-3,034.50		3,666.67	-1,201.17
7851	Asset Maintenance	12,000.00	8,656.93	-3,343.07	Carpets, alarm fobs, work on roof safety system	8,000.00	656.93
TOTAL		364,374.00	203,487.01	-160,886.99		242,916.00	-39,428.99

0.00 33,172.98 33,172.98

0.00 33,172.98

Budget Monitoring - Dept.3 Community Support

Nov-24

Month 8

INCOME		Budget	Actual	Variance	Notes	Budget to date	Difference budget to date/actual
4001	PRECEPT	77,170.00	51,446.64	-25,723.36		51,446.67	-0.03
4391	FESTIVAL EVENTS INCOME	1,000.00	2,000.00	1,000.00	Fairground invoice - received in May 24	666.67	1,333.33
4392	COSY CLUB GRANTS	0.00	11,517.00	11,517.00			11,517.00
4395	MISC. INCOME	7,500.00	5,670.00	-1,830.00	Magazine income	5,000.00	670.00
TOTAL		85,670.00	70,633.64	-15,036.36		57,113.33	13,520.31
EXPENDITURE							
SUPPLIERS							
5330	NEIGHBOURHOOD ACTIVITIES	6,000.00	3,787.00	-2,213.00	Print and delivery of MAG5	4,000.00	-213.00
5331	EVENTS	7,950.00	1,621.90	-6,328.10		5,300.00	-3,678.10
5332	COSY CLUB EXPENSES	0.00	1,933.34	1,933.34			1,933.34
5333	CHRISTMAS ACTIVITIES	3,500.00	849.23	-2,650.77	Nothing planned until December.	2,333.33	-1,484.10
5334	YOUTH PROVISION	3,000.00	65.00	-2,935.00		2,000.00	-1,935.00
5335	GRANTS	3,000.00	1,500.00	-1,500.00	MIB (£1500)	2,000.00	-500.00
TOTAL		23,450.00	9,756.47	-13,693.53		15,633.33	-5,876.86
EXPENDITURE							
OVERHEADS							
7003	MOBILE PHONES	176.00	0.00	-176.00		117.33	-117.33
7100	SALARIES	48,779.00	33,472.47	-15,306.53		32,519.33	953.14
7106	EMPLOYER'S NI	4,680.00	2,945.49	-1,734.51		3,120.00	-174.51
7107	PENSIONS	8,585.00	5,891.12	-2,693.88		5,723.33	167.79
TOTAL		62,220.00	42,309.08	-19,910.92		41,480.00	829.08
		0.00	18,568.09	18,568.09		0.00	18,568.09

Budget Monitoring - Dept.4 Asset Maintenance

Nov-24

Month 8

INCOME		Budget	Actual	Variance	Notes	Budget to date	Difference budget to date/actual	Projected to year end
4001	PRECEPT	80,221.80	53,481.32	-26,740.48		53,481.20	0.12	-26,740.48
TOTAL		80,221.80	53,481.32	-26,740.48	last year's underspend (to finance tree)	53,481.20	0.12	15,000.00
								-11,740.48
EXPENDITURE								
OVERHEADS								
7851	Asset Maintenance	80,221.80	71,939.45	-8,282.35	Xmas tree expenses to go in here	53,481.20	18,458.25	95,221.80
TOTAL		80,221.80	71,939.45	-8,282.35		0.00	53,481.20	18,458.25
		0.00	-18,458.13	-18,458.13	#VALUE!	0.00	-18,458.13	

Budget Monitoring - Dept.8 M.A.C.

Nov-24

Month 8

INCOME		Budget	Actual	Variance	Notes	Budget to date	Difference budget to date/actual
4001	PRECEPT	31,545.00	21,030.00	-10,515.00		21,030.00	0.00
4395	MISC. INCOME	3,850.00	9,431.40	5,581.40	Contribution of £5k from Lydiate, £2.4k Halifax	2,566.67	6,864.73
TOTAL		35,395.00	30,461.40	-4,933.60		23,596.67	6,864.73
EXPENDITURE							
SUPPLIERS							
5108	HYGIENE	360.00	268.77	-91.23		240.00	28.77
5109	PEST CONTROL	400.00	285.27	-114.73		266.67	18.60
5112	WATER QUALITY	450.00	0.00	-450.00	Invoiced quarterly	300.00	-300.00
5335	GRANTS	18,500.00	12,342.05	-6,157.95	Payments to CAB started in July £2,468 per r	12,333.33	8.72
TOTAL		19,710.00	12,896.09	-6,813.91		13,140.00	-243.91
EXPENDITURE							
OVERHEADS							
7000	BROADBAND	250.00	269.95	19.95		166.67	103.28
7002	TELEPHONES	155.00	412.98	257.98		103.33	309.65
7041	OFFICE EQUIPMENT & FURNITURE	300.00	175.98	-124.02		200.00	-24.02
7150	RENT FOR MAC	8,750.00	5,488.42	-3,261.58	Reduced charge for first 6 months	5,833.33	-344.91
7200	INSURANCE FEES	500.00	930.40	430.40	Professional Indemnity taken out, £930	333.33	597.07
7303	ELECTRICITY - TOWN HALL	5,000.00	1,342.95	-3,657.05	Accrual from last year included	3,333.33	-1,990.38
7309	WASTEWATER & METERED WATER	630.00	191.23	-438.77		420.00	-228.77
7846	MISCELLANEOUS EXPENDITURE	100.00	871.65	771.65	New signage, TV licence	66.67	804.98
TOTAL		15,685.00	9,683.56	-6,001.44		10,456.67	-773.11
		0.00	7,881.75	7,881.75		0.00	7,881.75

Report to: Finance & General Purposes Committee
Date of Meeting: 15th January 2025
Agenda Item Number 7
Subject: Budget 2025-26
Report of: Town Clerk
Exempt / Confidential No
Report:

Summary

This report sets out the proposals for next year's budget and the stresses the budget is currently under.

Maghull Town Council Priority	Yes/No
1. A Sustainable and Greener Maghull	Yes
2. High Quality, Accessible, Biodiverse Green Spaces and Parks	Yes
3. An Excellent Offer for the Youth of Maghull	Yes
4. A Great Place to Live, Work and Visit	Yes
5. Statutory Requirement	Yes

Recommendation(s)

1. That F&GP recommends the level of precept to be requested by Full Council for the financial year 2025-26;
2. That F&GP recommends the proposed budget to be agreed by Full Council for the forthcoming financial year 2025-26;
3. That F&GP recommends the proposed charging schedule and the fees/rent included in the budget for the financial year 2025-26;
4. The report be noted.

Reasons for Recommendation(s)

Full Council is required to set a balanced budget for the forthcoming financial year and to notify Sefton MBC of the precept requirement for Maghull Town Council area so this can be added to the Council Tax demand. This must be done by the beginning of March 2025. This report forms part of the budget setting process.

Alternative Options Considered and Rejected

None. The Council must set a balanced budget.

What will it cost and how will it be financed?

(A) Revenue

The precept, income from the estate and any external grants which may be awarded.

(B) Capital

Any general and/or earmarked reserves.

Implications of Recommendations:

Financial Implications	Sufficient funding to undertake project and fund core business
Resource Implications	Officer time
Legal Implications	LGA 1972, Audit and Accountability Guidelines 2015
Equality & Diversity Implications	None

Implementation Date for Decision

Immediately following the Council meeting for the next financial year.

Appendices

1. Proposed budgets
2. Asset Maintenance Plan
3. Charging Schedule
4. Precept Stats for Local Councils 2024-25

Background Papers

Contact Officer	Angela McIntyre Town Clerk
Telephone Number	0151 526 3705
Email Address	angela.mcintyre@maghull-tc.gov.uk

1. Background

- 1.1 The Council is required to set a budget for the forthcoming financial year which includes setting the level of precept for notification to the Treasury Department of Sefton MBC. The date by which the Council has to notify Sefton MBC has not yet been notified. However, it is usually mid-February. This is so Sefton Council can produce its finance papers for their budget meeting in early March. This year Sefton Council has confirmed the final Band D tax base which is 7066.5. Sefton Council will be holding their budget meeting to finalise their budget in early March. There is sufficient time within this timetable for the Council to determine the level of precept to be requested.
- 1.2 The Band D precept level was raised in 2024-25 to its current level of £123.70. This equates to £10.31 a month or £2.38 a week. The Council is committed to making efficiency savings wherever they can be made and has also sought to maximise additional income by using external funding to make up the gap between core business responsibilities and the burden on the taxpayer. With this in mind, officers have recently secured significant funding towards the Council's existing commitments of Cosy Club and Advice Centre.

2. Current Position

2.1 The precept is currently £123.70 (per Band D Property) following the decision to raise the level last year. Although this would appear high, it must be noted, however, that this Council has the most responsibilities of any Council within Merseyside and Lancashire and is second only to Crewe Town Council in Cheshire in the North West.

2.2 The Council's portfolio currently includes:

- 1 town hall
- 15 parks
- 18 public open spaces
- 12 play areas
- 4 football pitches
- 6 tennis courts
- 2 basketball courts/MUGAs
- 2 bowling greens
- 1 garage/depot
- 6 pavilions
- 1 compound
- 1 advice centre

The Council's core business is parks and recreation for the residents of Maghull which is reflected in the land and property owned by it.

2.3 The precept currently provides £856,155 to the Council at the current Band D equivalent tax base (6920.9 tax base x £123.70). The Council Tax Base supplied to us from Sefton for 2025-26 is 7066.5. This would provide a precept level of £874,126 (7066.5 x £123.70) at current levels which is an increase of £18,011 on the previous year.

2.4 Referendum principles for the Local Council sector have still not been introduced. Although the sector continues to be monitored the requirement for a referendum for increases over 3% is still not in place, unlike Local Authorities. Although Local Authorities can also increase the Council Tax by another 3% if that money is earmarked for Social Care.

2.5 The Council is required to set a balanced budget for the year. This means the proposed income and expenditure must match. To produce a balanced budget, the Council cannot look to fill a funding gap by using reserves as this is bad practice and unsustainable in the medium to long term. Reserves are to be used for such difficulties as interruption to cash flows, unexpected crises and unplanned, emergency works and if used within one year should be replaced the next to maintain sufficient leeway to ensure the smooth running of the Council. Reserves can only be used for capital expenditure in any event. Prudent budgeting allows for the Council to maintain general reserves of 6 to 9 months' worth of precept. A rule of thumb is the larger the Council the higher the level of reserves needs to be. This would mean general reserves of £437,062 - £655,594 being held by the Council

although the Council should be aiming for reserves at the higher end of the target. Earmarked reserves are those monies set aside for specific projects or contingencies. The current level of general reserves is £425k. Earmarked reserves total £69,000 which includes £50,000 contingency funds. Projected running costs for the Council total £856k for the budgeted year. This figure is without doing any maintenance to the Estate or covers any of the projects the Council is undertaking. The Council also has outstanding loans of £195,500 to the Public Works Loan Board which it is uneconomical to repay earlier than the agreed settlement date. The level of reserves has fallen to the lower limits of advisory levels, it would be prudent to have levels around £640k. This shows reserves should not be being considered for the funding of any Council projects for the foreseeable future until levels have been built back up. The Council has previously used any underspend within the financial year to bolster Reserves. The underspend for last year has already been diverted to the Planned Asset Maintenance budget for this year and is, therefore, not available to add to the Reserves.

2.6 As our reserves fall just short of the recommended minimum level in point 2.5, it should be stressed that the reserves shouldn't be seen as a means to finance any future projects unless they can be built up to a satisfactory level first.

2.7 After last year's extensive review of the previous 5 years' expenditure, undertaken with the Leader of The Council, the budget monitoring for 2024-25 shows that most expenditure lines look like they will be closely balanced at year end. The one major exception is the staffing budget for the Facilities Team (Dept.2), where, due to staff movement, there has been a significant saving, this shortage in staffing numbers will be rectified in 2025-26.

Income Generation

2.8 The Council's main form of additional income is from the lease of part of the council estate e.g. The Venue and room hire of the rooms with the Town Hall to commercial and community groups and the provision of sporting facilities. The lease hire of Council assets should contribute over £50k to the income stream. This is with a minimum of involvement by Council staff in the lease process. Officers are looking at the best way forward to maximise both revenue and community use of our facilities.

Charging Schedule

2.9 The football pitch rates remain competitive within the wider area of Maghull should they be able to be used. This was benchmarked 2018 and the situation continues to be monitored.

2.10 All costs have been increased, where appropriate, in line with inflation at 2.5%. This has been rounded up, in the main, to the nearest £5 as appropriate.

Personnel

2.11 The Personnel budget includes an anticipated 2.5% pay increase across the board following NJC negotiations (national terms and conditions). The last negotiated pay rise was a blanket £1200 increase across the board, which has been in line with pay increases over the last 2 years. We have included a 2.5% increase in salary in the

budgeted figures as this equates to the previous rises. The employer pension contribution rate will remain the same for the next financial year at 17.6%. However, there is still a deficit to pay to Merseyside Pension Fund of £2,600 which will be paid in April 2025.

- 2.12 The staffing complement in 2024 has remained at 12.01 FTE. The distribution of these positions between departments will change very slightly in 2025 but the overall level of staff coverage will remain the same.

Projects

- 2.13 As the play equipment continues to age, repairs become ever more extensive and expensive. This takes up a considerable amount of maintenance officer time. The play equipment is inspected each year by a ROSPA approved inspector, who then makes recommendations for repair/replacement of the equipment which the Council then puts into practice. It is the Council's responsibility to ensure that all play equipment is inspected regularly and maintained to a high standard. Liability for injury for any child injured on our play equipment is covered under our insurance with claims for any child injured being accepted up to 18 years of age. The ongoing upgrade of our play equipment is continuing, but the focus in 2025-26 will be the implementation of the PSPO measures in Dodds Park & South Meade, where fencing will be installed around the play equipment.
- 2.14 Derek Stephens has produced an updated 3-year plan for the maintenance of the Council's assets, estate and fleet. This report needs to be recognised as being open to change, due to the nature of maintaining such a large estate and vehicle fleet. 2024-25 has seen over £15k needed on tree felling alone. There have been significant upgrades to the office suite at the Town Hall, over £35k of new play equipment installed in a number of our parks to December 2024 with more planned, and the acquisition of a new Christmas tree which was erected for the first time opposite Maghull Square in December 2024.
- 2.15 The updated 3-year plan has had to take into account the cost of upgrading the lift at the Town Hall after inspection by Kone. The total cost of this has been reported to us by Kone of circa. £70k, Derek Stephens has managed to negotiate a 3 year upgrade plan with them to spread the burden of these costs. The Town Hall roof is scheduled to have 2 essential phases of work carried out to it in 2025-26, with the 3rd phase in the following year. As mentioned in point 2.13, fencing around play equipment is required for the PSPO, this will cost £27k in total for the 2 parks mentioned above.

3. Financial Implications

3.1 Last year a detailed 5-year expenditure report covering 2018-23 was produced, analysed, and used to give the figures included on the budget for 2024-25. Budgeted costs were kept to a very strict minimum with little room for movement. As stated in point 2.7 these have, in the main, been accurate, and these figures have been used in the calculations for 2025-26, but, as pointed out last year, they really do give very little room for manoeuvre. Members will recall that the underspend which usually was added to Reserves in previous years was used to fund the Christmas Tree purchase

and installation. There was no additional money to fund this purchase due to the tightness of the budgets.

3.2 Last year the maintenance and upgrade of the estate and fleet was reported as a necessity after a sustained period of investment in other areas rather than these over recent years. This is still very much the case. We have again put back the updating of the fleet due to additional financial constraints, but these really can't be put back any further than the dates the updated 3-year plan sets out.

3.3 The Facilities Manager's updated 3-year plan has identified works totalling £272,050 to be carried out between 2025 and 2028. These include

- Urgent roof works at Town Hall £72,050
- Playground fencing £27,000
- Lift upgrade £72,000
- Tipper replacement £26,000
- Utility Vehicle replacement £27,000
- Town Hall window replacement £31,500

The asset maintenance plan, as previously stated, is open to change if further essential works become apparent. Required upgrades identified last year (town hall windows, ladies toilets upgrades) have been postponed due to the necessity of upgrading the lift at the town hall, and associated costs due to those works, and are now included in Year 3 of the plan (although due to the nature of the works and costs of works required, some upgrades to the ladies toilets may be able to be facilitated earlier).

3.4 If current inflation rate of 2.6% were added to the precept, this would make the Band D charge £126.92 (a rise of £3.22, which equates to 27p per month per Band D property). This would give us an added £22,755 in income.

3.5 Budget projections for 2025-26 show a shortfall of required funds for the proposed work for year 1 of the asset maintenance plan of **£22,593** if the precept isn't raised.

3.6 It must be stressed that figures have been reduced where possible over the last 18 months, and at current precept rates there is little to no room for manoeuvre with the figures, and any unforeseen operating expenses will be extremely difficult to finance from budget, and reserves should not be used due to their current levels.

3.7 Precept raises:

% Rise	Increase in income	Precept amount (Band D)
3.5%	£30,598	£128.03
3.0%	£26,217	£127.42
2.6%	£22,755	£126.92
2.0%	£17,454	£126.17
1.5%	£13,112	£125.55
1.0%	£8,762	£124.94

Any additional revenue brought in can be added to the planned asset maintenance budget and the urgent works highlighted for year 2 or 3 can be rescheduled and completed earlier.

Recommendation(s):-

- 1. That F&GP recommends the level of precept to be requested by Full Council for the financial year 2025-26;**
- 2. That F&GP recommends the proposed budget to be submitted to Full Council for the forthcoming financial year 2025-26;**
- 3. That F&GP recommends the proposed charging schedule and the fees/rent included in the budget to be presented to Full Council for the financial year 2025-26;**
- 4. The report be noted.**

2025/26 Budget Comparison - Dept.1 Town Hall

INCOME		Budget	Budget	Difference	% change
		24/25	25/26		
4001	PRECEPT	209,086.70	211,547.22	2,460.52	1.2%
4010	BANK INTEREST	500.00	6,000.00	5,500.00	1100.0%
4101	COUNCIL CHAMBER ROOM HIRE	200.00	300.00	100.00	50.0%
4102	POLICE STATION LEASE	12,000.00	12,000.00	0.00	0.0%
4103	Activity Room Hire	7,500.00	2,000.00	-5,500.00	-73.3%
4104	STORAGE HIRE	1,000.00	750.00	-250.00	-25.0%
4300	FUNCTION SUITE LEASE	21,700.00	26,430.00	4,730.00	21.8%
4353	CRICKET CLUB LEASE	2,200.00	2,200.00	0.00	0.0%
4395	MISC. INCOME	2,500.00	2,500.00	0.00	0.0%
4396	SOLAR PANEL INCOME	4,500.00	5,000.00	500.00	11.1%
TOTAL		261,186.70	268,727.22	7,540.52	2.9%
EXPENDITURE					
OVERHEADS					
7000	BROADBAND			0.00	
7002	TELEPHONES	1,261.00	2,080.00	819.00	64.9%
7003	MOBILE PHONES	176.00	190.00	14.00	8.0%
7010	POSTAGE	300.00	300.00	0.00	0.0%
7021	STATIONERY	1,000.00	1,000.00	0.00	0.0%
7036	BOOKS/TECHNICAL PUBLICATIONS	160.00	160.00	0.00	0.0%
7041	OFFICE EQUIPMENT & FURNITURE	3,700.00	3,700.00	0.00	0.0%
7061	IT	11,500.00	11,500.00	0.00	0.0%
7068	SAGE	3,350.00	4,800.00	1,450.00	43.3%
7082	BANK CHARGES	850.00	950.00	100.00	11.8%
7100	SALARIES	96,058.00	96,310.00	252.00	0.3%
7106	EMPLOYER'S NI	10,465.00	12,197.00	1,732.00	16.6%
7107	PENSIONS	16,907.00	16,951.00	44.00	0.3%
7200	INSURANCE FEES	32,600.00	32,720.00	120.00	0.4%
7221	PROFESSIONAL FEES	6,500.00	6,500.00	0.00	0.0%
7224	AUDIT FEES	4,500.00	8,000.00	3,500.00	77.8%
7232	WEBSITE DEVELOPMENT	500.00	500.00	0.00	0.0%
7236	PERSONNEL CONSULTANCY	5,500.00	5,500.00	0.00	0.0%
	TRAINING			0.00	
7254	SUBSCRIPTIONS	3,500.00	3,500.00	0.00	0.0%
7300	RATES	20,800.00	20,500.00	-300.00	-1.4%
7320	CIVIC HOSPITALITY	425.00	400.00	-25.00	-5.9%
7359	MAYOR'S ALLOWANCE	1,700.00	1,500.00	-200.00	-11.8%
7801	CONFERENCES/TRAVEL/SUBS	475.00	475.00	0.00	0.0%
7810	LICENCES	1,200.00	1,200.00	0.00	0.0%
7823	PHOTOGRAPHS	300.00	325.00	25.00	8.3%
7846	MISCELLANEOUS EXPENDITURE	1,250.00	13,900.00	12,650.00	1012.0%
TOTAL		224,977.00	245,158.00	20,181.00	9.0%
				0.00	
LOANS					
7918	LIFT REPLACEMENT LOAN	12,190.69	0.00	-12,190.69	-100.0%
7968	LIFT REPLACEMENT INTEREST	449.79	0.00	-449.79	-100.0%
7919	PROJECTS 2009 LOAN	7,770.69	8,098.90	328.21	4.2%
7969	PROJECTS 2009 INTEREST	1,884.47	1,556.26	-328.21	-17.4%
7920	ROOF SIDES & SOLAR PANELS LOAN	8,627.81	8,971.10	343.29	4.0%
7960	ROOF SIDES & SOLAR PANELS INT	5,286.25	4,942.96	-343.29	-6.5%
		36,209.70	23,569.22	-12,640.48	-34.9%
		0.00	0.00	0.00	

2025/26 Budget Comparison - Dept. 2 - Facilities

INCOME		Budget	Budget		
		24/25	25/26	Difference	% Change
4001	PRECEPT	458,091.50	472,266.50	14,175.00	3.1%
4321	Playing Fields	2,280.00	2,780.00	500.00	21.9%
4331	Bowls Outdoor	1,830.00	1,800.00	-30.00	-1.6%
4345	Tennis Club	1,100.00	1,100.00	0.00	0.0%
4346	Tennis Fences	140.00	0.00	-140.00	-100.0%
4351	Rent ATC Hut	1,500.00	1,500.00	0.00	0.0%
4395	MISC. INCOME	150.00	500.00	350.00	233.3%
TOTAL		465,091.50	479,946.50	14,855.00	3.2%
EXPENDITURE					
SUPPLIERS					
5100	Security	27,610.00	28,187.50	577.50	2.1%
5101	CCTV	367.50	360.00	-7.50	-2.0%
5102	Alarm	1,600.00	1,640.00	40.00	2.5%
5103	Fire	1,500.00	1,500.00	0.00	0.0%
5104	Air-Con	1,000.00	1,000.00	0.00	0.0%
5105	Boiler	1,500.00	1,500.00	0.00	0.0%
5106	Lift		2,500.00	2,500.00	
5107	Cleaning Services	23,750.00	24,250.00	500.00	2.1%
5108	Hygiene	2,390.00	2,440.00	50.00	2.1%
5109	Pest Control	850.00	1,150.00	300.00	35.3%
5111	Waste Disposal	5,000.00	12,000.00	7,000.00	140.0%
5112	Water Quality	1,550.00	1,500.00	-50.00	-3.2%
5113	Electrical Safety	500.00	500.00	0.00	0.0%
5114	Health & Safety General	3,050.00	3,050.00	0.00	0.0%
5115	Playground Inspections	1,200.00	1,200.00	0.00	0.0%
5116	Cleaning Supplies	750.00	565.00	-185.00	-24.7%
5118	Drainage	600.00	750.00	150.00	25.0%
5200	Engineering Equipment	1,200.00	1,200.00	0.00	0.0%
5201	Engineering Repairs	2,300.00	2,300.00	0.00	0.0%
5202	Engineering Consumables	1,750.00	1,750.00	0.00	0.0%
5203	Play Equipment Repairs	3,000.00	2,500.00	-500.00	-16.7%
5204	Parks Management	16,500.00	16,500.00	0.00	0.0%
5205	Football Pitches	1,000.00	1,000.00	0.00	0.0%
5206	Bowling Greens	1,100.00	1,100.00	0.00	0.0%
5207	Grounds Maintenance Consumables	650.00	650.00	0.00	0.0%
TOTAL		100,717.50	111,092.50	10,375.00	10.3%
EXPENDITURE					
OVERHEADS					
7003	MOBILE PHONES	518.00	570.00	52.00	10.0%
7029	UNIFORM	2,100.00	2,310.00	210.00	10.0%
7061	IT	0.00	5,500.00	5,500.00	#DIV/0!
7071	PHOTOCOPIER	2,500.00	2,500.00	0.00	0.0%
7100	SALARIES	224,583.00	219,258.00	-5,325.00	-2.4%
7106	EMPLOYER'S NI	21,826.00	26,138.00	4,312.00	19.8%
7107	PENSIONS	35,797.00	34,828.00	-969.00	-2.7%
7200	INSURANCE FEES	4,450.00	5,000.00	550.00	12.4%
7237	Training	4,000.00	4,000.00	0.00	0.0%
7301	Rates Garage	4,075.00	4,075.00	0.00	0.0%
7303	Electricity - Town Hall	15,250.00	15,255.00	5.00	0.0%
7304	Electricity Glenn Park	660.00	615.00	-45.00	-6.8%
7305	Electricity Pimbley	540.00	515.00	-25.00	-4.6%
7307	Elec Ballswood	420.00	410.00	-10.00	-2.4%
7308	Gas	12,000.00	12,300.00	300.00	2.5%
7309	Wastewater & Metered water	2,995.00	2,880.00	-115.00	-3.8%
7310	Water Garage	350.00	360.00	10.00	2.9%
7311	Wastewater Ballswood	840.00	875.00	35.00	4.2%
7313	Water & Wastewater Pimbley	595.00	605.00	10.00	1.7%
7314	Water & Wastewater Glenn Park	425.00	435.00	10.00	2.4%
7315	Fleet Repairs	3,150.00	3,075.00	-75.00	-2.4%
7316	Vehicle Tax	650.00	650.00	0.00	0.0%
7317	Diesel	9,150.00	9,200.00	50.00	0.5%
7319	Leases	5,500.00	5,000.00	-500.00	-9.1%
7851	Asset Maintenance	12,000.00	12,500.00	500.00	4.2%
TOTAL		364,374.00	368,854.00	4,480.00	1.2%

0.00 0.00 0.00

2025/26 Budget Comparison - Dept.3 - Community Support

INCOME		Budget	Budget	Variance	% Change
		24/25	25/26		
4001	PRECEPT	77,170.00	97,074.99	19,904.99	25.8%
4391	FESTIVAL EVENTS INCOME	1,000.00	2,000.00	1,000.00	100.0%
4392	COSY CLUB GRANTS INCOME	0.00	5,000.00	5,000.00	
4395	MISC. INCOME	7,500.00	7,000.00	-500.00	-6.7%
TOTAL		85,670.00	111,074.99	25,404.99	29.7%
EXPENDITURE					
SUPPLIERS					
5330	NEIGHBOURHOOD ACTIVITIES	6,000.00	10,200.00	4,200.00	70.0%
5331	EVENTS	7,950.00	6,000.00	-1,950.00	-24.5%
5332	COSY CLUB EXPENSES	0.00	5,000.00	5,000.00	
5333	CHRISTMAS ACTIVITIES	3,500.00	4,000.00	500.00	14.3%
5334	YOUTH PROVISION	3,000.00	3,000.00	0.00	0.0%
5335	GRANTS	3,000.00	3,000.00	0.00	0.0%
TOTAL		23,450.00	31,200.00	7,750.00	33.0%
EXPENDITURE					
OVERHEADS					
7003	MOBILE PHONES	176.00	190.00	14.00	8.0%
7100	SALARIES	48,779.00	61,226.00	12,447.00	25.5%
7106	EMPLOYER'S NI	4,680.00	7,684.00	3,004.00	64.2%
7107	PENSIONS	8,585.00	10,775.00	2,190.00	25.5%
TOTAL		62,220.00	79,875.00	17,655.00	28.4%

0.00 0.00 0.00

2025/26 Budget Comparison - Dept.4 - Planned Asset Maint.

INCOME		Budget	Budget	Variance	% change
		24/25	25/26		
4001	PRECEPT	80,221.80	68,907.34	-11,314.46	-14.1%
TOTAL		80,221.80	68,907.34	-11,314.46	-14.1%
EXPENDITURE					
OVERHEADS					
7851	Asset Maintenance	80,221.80	68,907.34	-11,314.46	-14.1%
		80,221.80	68,907.34	-11,314.46	-14.1%

0.00 0.00 0.00

2025/26 Budget Comparison - Dept.8 M.A.C.

INCOME

Budget Year

		<u>24/25</u>	<u>25/26</u>	<u>Difference</u>	<u>% change</u>	<u>Micellaneous income forecast for 25/26</u>	<u>£</u>
4001	PRECEPT	31,545.00	24,330.00	-7,215.00	-22.9%	Lydiate contribution	5,000.00
4395	MISC. INCOME	3,850.00	25,100.00	21,250.00	551.9%	Facebook	0.00
TOTAL		35,395.00	49,430.00	14,035.00	39.7%	MACE contribution	20,000.00
						Miscellaneous	100.00
EXPENDITURE							25,100.00
	SUPPLIERS						
5108	HYGIENE	360.00	400.00	40.00	11.1%		
5109	PEST COTROL	400.00	350.00	-50.00	-12.5%		
5112	WATER QUALITY	450.00	500.00	50.00	11.1%		
5335	GRANTS	18,500.00	28,500.00	10,000.00	54.1%		
TOTAL		19,710.00	29,750.00	10,040.00	50.9%		
EXPENDITURE							
	OVERHEADS						
7000	BROADBAND	250.00	360.00	110.00	44.0%		
7002	TELEPHONES	155.00	520.00	365.00	235.5%		
7041	OFFICE EQUIPMENT & FURNITURE	300.00	300.00	0.00	0.0%		
7150	RENT FOR MAC	8,750.00	11,000.00	2,250.00	25.7%		
7200	INSURANCE FEES	500.00	1,000.00	500.00	100.0%		
7303	ELECTRICITY	5,000.00	5,000.00	0.00	0.0%		
7309	WASTEWATER & METERED WATER	630.00	400.00	-230.00	-36.5%		
7846	MISCELLANEOUS EXPENDITURE	100.00	1,100.00	1,000.00	1000.0%		
		15,685.00	19,680.00	3,995.00	25.5%		

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ASSET MAINTENANCE 3 YEAR PLAN 2025-2028				
Item	Amount	Department	Reason for work	Current Status
Dodds Park - Play enclosure (Fencing)	£ 13,500.00	4	To successfully implement the PSPO measures in parks such as Dodds Park and South Meade, fencing will need to be installed around play and picnic areas. The estimated cost for fencing installation is approximately £13,500 per park.	Medium
South Meade - Play enclosure (Fencing)	£ 13,500.00	4	To successfully implement the PSPO measures in parks such as Dodds Park and South Meade, fencing will need to be installed around play and picnic areas. The estimated cost for fencing installation is approximately £13,500 per park.	Medium
Roof works - Phase 2 (South side)	£ 29,550.00	4	A new roof is essential to prevent ongoing water damage, protect assets, and maintain operational efficiency. Due to budget constraints, we propose dividing the project into two phases over two financial years. Phase 2 cost is £29,550	High
New Reception Roof	£ 7,500.00	4	Reception roof requires replacement to prevent ongoing water damage to the security room and to protect assets such IT equipment, CCTV monitors etc	High
Lift upgrade - Phase 1	£ 22,000.00	4	The mono-space upgrade includes an overhaul to all wiring and control boards. Board failures are common for a lift of this age and to repair these reactively can result in unnecessary spending. The drive unit is an example of this which has failed in the last 5 years and required replacing which cost a significant amount. Due to budget restraints, we propose dividing the project into three phases over three financial years. Year one costs are £22K (Many parts are now becoming obsolete - lift is over 20 years old)	High
Tree remedial works	£ 5,000.00	4	£5K is an estimated cost. True costs can't be confirmed until the tree survey has been completed/reviewed in February 2025.	TBC
Total	£ 91,050.00			

ASSET MAINTENANCE 3 YEAR PLAN 2025-2028				
Item	Amount	Department	Reason for work	Current Status
Fleet Management - New Tipper	£ 26,000.00	4	The current Tipper is in excess of 14 years old and has had numerous operational issues over the last few years. Failure to upgrade/replace this vehicle will eventually result in an impact to service delivery.	
Machinery Equipment upgrade	£ 6,000.00	4	Upgrade required to some Strimmers, Chainsaws, Mowers etc	
Roof works - Phase 3 (North side)	£ 35,000.00	4	A new roof is essential to prevent ongoing water damage, protect assets, and maintain operational efficiency. Due to budget constraints, we propose dividing the project into two phases over two financial years. Phase 3 cost is £35,000	
Lift upgrade - Phase 2	£ 22,000.00	4	The mono-space upgrade includes an overhaul to all wiring and control boards. Board failures are common for a lift of this age and to repair these reactively can result in unnecessary spending. The drive unit is an example of this which has failed in the last 5 years and required replacing which cost a significant amount. Due to budget restraints, we propose dividing the project into three phases over three financial years. Year Two costs are £22K (Many parts are now becoming obsolete - lift is over 20 years old)	
Total	£ 89,000.00			

ASSET MAINTENANCE 3 YEAR PLAN 2025-2028					
Item	Amount	Department	Reason for work	Current Status	
Fleet Management - New John Dere Utility Vehicle	£ 27,000.00	4	A new John Deere Galtor utility vehicle is required. The current Galtor is in excess of 13 years old and has had numerous operational issues over the last few years. Failure to upgrade/replace this vehicle will eventually result in an impact to service delivery.		
Machinery Equipment upgrade	£ 6,000.00	4	Upgrade required to some Strimmers, Chainsaws, Mowers etc		
Lift upgrade - Phase 3	£ 28,000.00	4	The mono-space upgrade includes an overhaul to all wiring and control boards. Board failures are common for a lift of this age and to repair these reactively can result in unnecessary spending. The drive unit is an example of this which has failed in the last 5 years and required replacing which cost a significant amount. Due to budget restraints, we propose dividing the project into three phases over three financial years. Year three costs are £28K (Many parts are now becoming obsolete - lift is over 20 years old)		
Play Equipment upgrade	TBC	4	ROSPA reports to be reviewed at the time		
Town Hall Windows	£ 31,500.00	4	Postponed from 2025-26		
Total	£ 92,500.00				

Maghull Town Council
Hire Charges 25/26

FACILITY	CHARGE
Council Chamber (40 max. Formal seating 25)	£120.00 Per Day ex VAT
Council Chamber (40 max. Formal seating 25)	£65.00 Per Half Day ex VAT
Council Chamber (40 max. Formal seating 25)	£30 per hour ex VAT
Activities Room (140 max)	£25.00 per hour ex VAT
Activities Room (140 max)	£115 Per Day ex VAT
Activities Room (140 max)	£60.00 Per Half Day ex VAT
<i>The Venue</i>	<i>£120.00 Per Day ex VAT</i>
<i>The Venue</i>	<i>£65.00 Per Half Day ex VAT</i>
<i>The Venue</i>	<i>£30 per hour ex VAT</i>
Radio Room	£35 per half day ex vat
Outdoor Bowls – season (individual)	£30.00
Outdoor Bowls – (individual) a game (new)	£5.00
Outdoor Bowls – season contract	£600.00 per club
Football - half pitch adult for season	£640.00
Football – half pitch junior for season	£320.00
Football – pre-season charge per game	£35.00

To be discussed (are we planning to charge Venue for 'Council Days?')

Half day rental is 4 hours

Full day rental is 8 hours

Maghull Town Council – Precept Stats 2024-25

- Taunton Town Council (Somerset) had the highest level of precept at £5,904,603 (Band D £299.30), a 172.9% increase.
- Maghull Town Council is 168th (130th in 2023) on the list of highest setting precepts.
- Falmouth Town Council (Cornwall) has the highest Band D charge at £431.24 (Precept £3,352,214) up from £423.06 in 2023-24 a 1.93% increase.
- Maghull Town Council is 735th (527th 2023) on the list of highest Band D charges.
- Sutton Coalfield Town Council (created 2016) has the largest tax base of 37,444.
- Maghull Town Council is 206th (202nd 2023) on the list of highest tax bases.
- Maghull Town Council precept was raised in 2023 and is currently £123.70
- There are 8904 precepting parishes in England (8881 in 2023).
- The Bank of England inflation calculator gives an average inflation rate of 3.72% since 2013. If the precept had risen in line with inflation from 2013 the precept would be as follows:

Year	Band D equivalent (Actual)	Precept (Actual)
2013-14	£92.15 (£88.85)	£576,516 (£555,871)
2014-15	£95.57 (£88.85)	£606,161 (£562,591)
2015-16	£99.13 (£88.85)	£631,624 (£566,124)
2016-17	£102.82 (£88.85)	£666,042 (£575,548)
2017-18	£106.64 (£93.28)	£692,326 (£605,656)
2018-19	£110.61 (£98.23)	£715,596 (£643,347)
2019-20	£114.72 (£98.23)	£762,590 (£652,974)
2020-21	£118.98 (£103.64)	£805,099 (£701,280)
2021-22	£123.41 (£106.64)	£826,562 (£714,243)
2022-23	£128.00 (£122.21)	£869,017 (£830,893)
2023-24	£132.76 (£122.21)	£924,706 (£840,254)
2024-25	£137.70 (£123.70)	£953,010 (£856,115)

- This is an overall reduction of £397,139 in precept since 2013-14
- Current inflation levels are 2.6% and expected to rise.
- The Council Tax Base has been reduced twice since 2011 by Sefton MBC

<https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax#council-tax-statistics-for-town-and-parish-councils-in-england>

Report to: Finance & General Purposes Committee
Date of Meeting: 15th January 2025
Agenda Item Number 8
Subject: Internal Audit Provision
Report of: Town Clerk
Exempt / Confidential No
Report:

Summary

The Internal Audit Service needs to be reviewed, and an Internal Auditor appointed.

Maghull Town Council Priority	Yes/No
1. A Sustainable and Greener Maghull	No
2. High Quality, Accessible, Biodiverse Green Spaces and Parks	No
3. An Excellent Offer for the Youth of Maghull	No
4. A Great Place to Live, Work and Visit	No
5. Statutory Requirement	Yes

Recommendation(s)

1. Finance & General Purposes Committee agree the appointment of the Internal Auditor and the resulting charges;
2. The report be noted.

Reasons for Recommendation(s)

The Council is required to have an Internal Auditor and therefore, one must be appointed.

Alternative Options Considered and Rejected

None. It is a statutory requirement.

What will it cost and how will it be financed?

(A) Revenue

The costs will be funded from the Revenue budget.

(B) Capital

None

Implications of Recommendations:

Financial Implications	Revenue costs
Resource Implications	Officer time
Legal Implications	LGA 1972, Local Audit and Accountability Act 2014
Equality & Diversity Implications	None

Implementation Date for Decision

The Internal Auditor is appointed for 3 years from 1st April 2025.

Appendices

None

Background Papers

Internal Audit Contract Specification and Yearly Plan

Contact Officer	Angela McIntyre
Telephone Number	0151 526 3705
Email Address	Angela.mcintyre@maghull-tc.gov.uk

1. Background

The Council is required to have an internal auditor as part of a robust audit regime. The Council's current internal auditor is Knowsley MBC's Audit Team. The internal auditor provides assurance to the Council that it has comprehensive policies and processes in place to ensure that the Council is compliant with governance and auditing requirements.

The Council usually goes out to quote for the service every three years. However, the Knowsley Audit Team has provided the service for the past 5 years. This has usually taken the form of being a resource to contact during the financial year and then provides the sign off for the AGAR for the external auditor. The team will also provide assurance on specific projects for an additional fee during the year.

The invitation to quote (ITQ) letter was issued in November in expectation of a meeting to agree the contract before Christmas. However, despite asking numerous audit teams to provide quotes only one was received from Knowsley Audit Team. This provided a daily rate of £366 for our audit requirements. It is anticipated that no more than 10 days will be included for the Council's audit requirements. This is an acceptable quote and should be accepted.

Recommendation(s):-

- 1. Finance & General Purposes Committee agree the appointment of the Internal Auditor and the resulting charges;**
- 2. The report be noted.**

Report to: Finance & General Purposes Committee
Date of Meeting: 15th January 2025
Agenda Item Number 9
Subject: Staffing Update
Report of: Town Clerk
Exempt / Confidential No
Report:

Summary

This report highlights the changes that are proposed to the Admin staffing complement following the resignation of a long term member of staff.

Maghull Town Council Priority	Yes/No
1. A Sustainable and Greener Maghull	No
2. High Quality, Accessible, Biodiverse Green Spaces and Parks	No
3. An Excellent Offer for the Youth of Maghull	No
4. A Great Place to Live, Work and Visit	No
5. Statutory Requirement	Yes

Recommendation(s)

1. The Committee agrees to the changes to the administrative function;
2. The report be noted.

Reasons for Recommendation(s)

The Council needs sufficient administrative support to enable the efficient running of the office functions.

Alternative Options Considered and Rejected

None. The Council cannot perform its functions adequately with less support assistance.

What will it cost and how will it be financed?

(A) Revenue

The costs will be funded from the Revenue budget.

(B) Capital

None

Implications of Recommendations:

Financial Implications	Revenue costs
Resource Implications	Officer time
Legal Implications	LGA 1972, Green Book T&Cs
Equality & Diversity	None

Implications	
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Implementation Date for Decision

The recruitment process could begin immediately following the Committee’s decision.

Appendices

None

Background Papers

Proposed Job Description

Contact Officer	Angela McIntyre
Telephone Number	0151 526 3705
Email Address	Angela.mcintyre@maghull-tc.gov.uk

1. Background

The Council has received the resignation of the Community Support Officer, Siobhan Larking, who will be retiring from service on 31st March 2025.

The post is responsible for providing support to the Community Services Manager, Mayoral duties, and the Finance Section with additional support for Committee Management. The post currently covers 22 hrs a week.

The Council proposes to increase the post to 37 hrs a week with the responsibilities to include management of the volunteers for the Advice Centre and Cosy Club, support function for the Advice Centre and additional support for the Facilities Manager. It is envisaged that the post will be based at the Town Hall with some time spent at the Advice Centre. It is not planned that the post would be the contract manager for the CAB support. The post is currently graded at Band D £24,790 - £25,183.

The changes to the post would give all of the senior managers more time to concentrate on strategic plans and projects for the Council including grant applications and compliance with statutory functions.

Should the Committee agree the uplift to the hours and job function, the advertisement could be publicised immediately with a hopeful start date of early March which would allow some hand over time before the current postholder retires.

Recommendation(s):-

- 1. The Committee agrees to the changes to the administrative function;**
- 2. The report be noted.**