

PADSTOW TOWN COUNCIL

Minutes of the Finance and General Purposes Committee meeting held on Tuesday 23 November 2021 at 7.00 pm in the Church Rooms, Church Street, Padstow

Present: Councillors R Higman (Chairman), J O'Keefe (Vice Chairman),
K Freeman, M Rickard, D N Vivian, Mrs T Walter and C Watson-Smyth

In Attendance: Mrs N Barnes (Responsible Financial Officer), Mrs S Daly
(Support Officer and Minute Taker) and Councillor Mrs J Dawe

- FGP2021/16 Apologies:** There were no apologies.
- FGP2021/17 Announcements:** There were no announcements.
- FGP2021/18 Declarations of Interest:** There were no declarations of
interest.
- FGP2021/19 Public Participation:** There was no public participation.
- FGP2021/20 Minutes Tuesday 20 July 2021: RESOLVED** that the
minutes of the meeting held on Tuesday 20 July 2021 were a
true record of the meeting and they were signed by the chair.
- FGP2021/21 Budget To Actual Variance Report:** The budget report,
providing an overview of the total income and revenue
expenditure from 1.4.21 – 31.10.21 and explanations for any
significant variances, was noted.
- FGP2021/22 Budget Report 2021-22:** A review of the budget for 2021-22
was noted.
- FGP2021/23 Budget 2022-23:**
**Members' Allowances: RESOLVED TO RECOMMEND TO FULL
COUNCIL THAT** no members' allowances be set for 2022-23.
- Draft Budget 2022-23:** The Chairman referred Committee to
the Draft Budget papers. One member noted that the Budget
indicated an increase in Non-Domestic Rates for the car parks,
however they felt a reduction should be requested in light of
these being reliant on Cornwall Council (CC) enforcement.
They felt CC undertook fewer patrols and that this impacted
car park revenue. The Responsible Financial Officer advised
she had previously challenged the cost of Non-Domestic Rates
but would raise the query again.

Overall, members were satisfied with the budget
recommendations from Committees.

RESOLVED to accept the Budget meeting recommendations of
the Staffing, LTOS and HRT Committees, including fees and
charges, for inclusion within the draft Budget 2022-23.

RESOLVED TO RECOMMEND TO FULL COUNCIL THAT the Draft Budget 2022-23, as detailed in the agenda papers and appended to these minutes, be approved.

There was much discussion of the Responsible Financial Officer's (RFO) recommendation that a minimum of 12 months' expenditure be held in the Council's General Fund. It was noted that this recommendation was based on the Joint Panel on Accountability & Governance (JPAG) Guidance which advises 3 -12 months is held in free reserves (the General Fund) and that there is ongoing uncertainty with the COVID pandemic.

One member expressed disagreement with the recommendation, they considered that if the Council were left with no income the Government would step in as they thought it had before. They wished to know what the Council's minimum commitments would be if there was nil income and therefore what the minimum expenditure would be for 3, 6 and 12 months. They felt that if all income ceased, the Council would not open the toilets and would "reduce staff to 1 and reduce all expenses and have 1 man and a mower". They considered this would be the sensible business option if there was no money. They further added that they felt the Council had over the years "sat on a lot of money" and not spending it "was a great shame". In response to a fellow member's query asking what they would like to spend the money on that wasn't included in the Draft Budget, the member expressed concern that if the money was held in reserves it couldn't be used if something came up. The member felt that only 3-6 months of expenditure should be held in the General Fund.

The Chairman reminded members that detailed questions should be raised with the RFO ahead of the meeting in order to respond accurately. The RFO estimated, based on calculations taken during the pandemic, that minimum committed operating expenses were c.£40K per month, being c£500k per year but that the budget was being estimated 18 months in advance, as was required. She confirmed that during the peak of the pandemic there had not been any Non Domestic Rate relief from Government, she had deferred payment of Non-Domestic Rates, the only Government financial assistance was by way of furlough. Councils elsewhere in the country had gone bankrupt due to insufficient reserves or borrowings on commercial activity. The Chairman further added that COVID was still present, he noted that the Council had been fortunate to receive a grant from Cornwall Council and that tenants had been able to pay their rents, but this was not guaranteed to happen again; he supported the RFO's recommendation. Another member added that the General Fund could be reviewed again in 12 month's time.

RESOLVED that a minimum of 12 month's expenditure be held in the Council's free reserves (the General Fund) for the year 2022-23 and that this be reviewed in 1 year.

Councillor D N Vivian voted against this decision and requested it be recorded.

Precept 2022-23: It was not considered necessary to set a Precept for 2022-23.

RESOLVED TO RECOMMEND TO FULL COUNCIL THAT no Precept be set for 2022-23.

Business Plan: The Chairman referred Committee to the Business Plan and the suggested updates, which members were supportive of.

RESOLVED TO RECOMMEND TO FULL COUNCIL THAT the updated Business Plan be agreed, as detailed in the agenda pages.

FGP2021/24

Date of Next Meeting: Tuesday 15 February 2022 at 7.00pm (Grants Meeting) was noted.

Meeting closed at 7.19 pm.

Padstow Town Council
Budget 2021-22 and Draft Budget 2022-23

<u>Income</u>	<u>Actuals</u> <u>31.3.20</u>	<u>Actuals</u> <u>31.3.21</u>	<u>Actuals</u> <u>to 31.10.21</u>	<u>Budget</u> <u>2021-22</u>	<u>Draft</u> <u>Budget</u> <u>2022-23</u>
	£				
Central & Democratic Services	3265	272268	12452	50	50
Highways, Roads & Transport	516304	377315	633423	416600	561600
Environment	15919	8755	8406	5050	5030
Leisure	8845	7632	7323	4000	4000
Investment Properties	298004	264460	185284	195000	250000
Other Operating Income	3024	233	42	0	25
	845361	930663	846930	620700	820705
<u>Expenditure</u>					
Democratic Core	3753	281	1085	12800	3800
Corporate Services	37247	42703	45106	44500	61000
Central Services	25000	24300	22800	25000	25000
HRT Railway Car Park	90126	84459	56286	94900	108600
HRT Lawns Car Park	25135	22982	16337	26050	25800
Environment Cemetery	22456	11468	7453	19100	34100
Environment Toilets	55733	32775	40667	59800	68400
Leisure - Open Spaces	138218	86775	74614	113630	194325
Administration	203373	189091	109579	187620	209750
Investment Properties	35994	30781	41894	37300	40300
Total expenditure	637035	525615	415821	620700	771075
Net Revenue/(Expenditure)	208326	405048	431109	0	49630
<u>Capital Expenditure</u>					
Capital expenditure from Revenue	380420	209670	26603	77000	361000
Net Rev/(Exp) after capital expenditure	-172094	195378	404506	-77000	-311370
<u>Balance Sheet 1.4.21</u>	£				
Earmarked Reserves	180000				
General Fund	653088				
Total assets less liabilities	833088				

Padstow Town Council

Central & Democratic

Income	<i>nominal codes:</i>	<u>Actuals 31.3.20</u>	<u>Actuals 31.3.21</u>	<u>Actuals to 31.10.21</u>	<u>Budget 2021-22</u>	<u>Draft Budget 2022-23</u>
Misc Income incl photocopies	4300	3265	272268	12452	50	50
		<u>3265</u>	<u>272268</u>	<u>12452</u>	<u>50</u>	<u>50</u>
Expenditure						
Democratic						
Councillors' Expenses	5008	0	48	0	50	50
Training	5049	35	68	1050	1500	1000
Contingency	5050	75	0	0	0	0
Mayor's Allowance (bouquets)	5060	123	165	35	250	250
Election Expenses	5064	3520	0	0	11000	2500
		<u>3753</u>	<u>281</u>	<u>1085</u>	<u>12800</u>	<u>3800</u>
Corporate						
Subscriptions	5110	1637	0	920	0	1000
Bank Charges incl RingGo fees	5111	18137	28293	32301	23000	32000
Legal Services	5124	7991	7500	7855	8000	12000
Internal Audit	5125	1500	1500	750	1500	1500
External Audit	5127	1600	2400	-400	2000	2500
Other Professional Services	5129	6382	3010	3680	10000	12000
		<u>37247</u>	<u>42703</u>	<u>45106</u>	<u>44500</u>	<u>61000</u>
Central Services						
Grants	5242	17310	16800	14800	22000	22000
S137 Grants	5243	7690	7500	8000	3000	3000
		<u>25000</u>	<u>24300</u>	<u>22800</u>	<u>25000</u>	<u>25000</u>

Padstow Town Council

Highways, Roads & Transport

Income	<i>nominal</i> <i>codes:</i>	<i>Actuals</i> <i>31.3.20</i>	<i>Actuals</i> <i>31.3.21</i>	<i>Actuals</i> <i>to 31.10.21</i>	<i>Budget</i> <i>2021-22</i>	<i>Draft</i> <i>Budget</i> <i>2022-23</i>
Railway car park	4404	375446	254200	435267	300000	395000
Excess charges - Railway	4405	2192	3640	0	0	0
Lawn car park	4406	105402	96968	174505	100000	150000
Excess charges - Lawn	4407	40	160	0	0	0
Car Park Season Tickets	4408	12050	1600	2000	1600	1600
Misc income	4448	21174	20747	21651	15000	15000
		<u>516304</u>	<u>377315</u>	<u>633423</u>	<u>416600</u>	<u>561600</u>
Expenditure						
Railway Car Park						
Staff Costs	5301	18976	9200	4636	16000	11000
Energy Costs	5315	647	449	131	650	900
Non-Domestic Rates	5317	55440	56320	39424	59000	65000
Equipment & Materials	5332	251	375	413	500	500
Signs	5332					10000
Equipment, Materials & Repairs	5333	4543	11686	1936	9000	8000
CC CEO - off street (PTC car parks)	5333			3161		5000
Car Park Machines	5351	2465	3120	2856	2500	3200
Car Park Tickets	5353	641	0	0	250	500
Car Park Cash Collection	5354	7163	3309	3729	7000	4500
		<u>90126</u>	<u>84459</u>	<u>56286</u>	<u>94900</u>	<u>108600</u>
Lawns Car Park						
Staff Costs	5401	5997	4492	1861	6000	2000
Energy Costs	5415	564	1406	276	650	1500
Non-Domestic Rates	5417	14730	14970	10479	16000	18000
Equipment, Materials & Repairs	5432	163	238	533	200	500
Car Park Machines	5451	1080	556	796	1100	1100
Car Park Tickets	5453	213	0	0	100	200
Car Park Cash Collection	5454	2388	1320	2392	2000	2500
		<u>25135</u>	<u>22982</u>	<u>16337</u>	<u>26050</u>	<u>25800</u>

Padstow Town Council

Environment

<u>Income</u>	<i>nominal codes:</i>	<u>Actuals</u> <u>31.3.20</u>	<u>Actuals</u> <u>31.3.21</u>	<u>Actuals</u> <u>to 31.10.21</u>	<u>Budget</u> <u>2021-22</u>	<u>Draft</u> <u>Budget</u> <u>2022-23</u>
Cemetery Fees	4511	15871	8664	8373	5000	5000
Seagull-proof Sacks	4513	48	91	33	50	30
		<u>15919</u>	<u>8755</u>	<u>8406</u>	<u>5050</u>	<u>5030</u>

Expenditure

Cemetery

Staff Costs	5701	13042	5029	4042	12000	19000
Non-Domestic Rates	5717	1340	1566	1136	1700	1700
Water	5718	0	0	0	200	200
Grounds Maintenance	5720	8074	4873	2215	5000	7000
Topple testing	5720					6000
Equipment & Materials	5732	0	0	60	200	200
		<u>22456</u>	<u>11468</u>	<u>7453</u>	<u>19100</u>	<u>34100</u>

Toilets

Staff Costs	5801	12685	13482	12688	15000	18500
Energy Costs	5815	2145	1190	1607	2200	2400
Non-Domestic Rates	5817	1142	1160	-1160	1200	0
Water	5818	19862	8900	17720	22500	28000
Cleaning & Domestic Supplies	5819	14442	7282	7429	15000	15000
Equipment & Materials	5832	858	420	78	1000	1000
Equipment Service & Repair	5833	4599	341	2305	2900	3500
		<u>55733</u>	<u>32775</u>	<u>40667</u>	<u>59800</u>	<u>68400</u>

Padstow Town Council

Leisure, Tourism & Open Spaces

<u>Income</u>	<u>nominal codes:</u>	<u>Actuals 31.3.20</u>	<u>Actuals 31.3.21</u>	<u>Actuals to 31.10.21</u>	<u>Budget 2021-22</u>	<u>Draft Budget 2022-23</u>
Leisure - seat and tree donations	4600	1990	487	1027	0	0
Grass Cutting CC	4620	0	3318	0	0	0
Footpaths & Grass Cutting CC	4630	6175	3212	5839	4000	4000
Leisure - misc income	4648	680	615	457	0	0
		<u>8845</u>	<u>7632</u>	<u>7323</u>	<u>4000</u>	<u>4000</u>
Expenditure						
Events	6044	1269	0	0	0	2000
Staff costs (bandstand)	6101	1167	0	0	1300	1650
Staff Costs	6201	97296	57848	41413	70000	103000
Staff travel	6207	46	0	0	50	50
Energy costs	6215	507	553	262	650	900
Non-Domestic Rates	6217	517	599	610	650	2250
Grounds maint costs	6220	13078	15009	11923	18000	18000
Treeworks	6220					10000
Plantation - clear compost area	6220					5000
Rent	6221	175	175	175	175	175
Vehicle Insurance	6222	2140	2108	2213	2155	2500
Equipment & materials	6232	13465	5583	8777	12000	12000
Skate park fencing	6232					10000
Bus shelter	6232					2000
Core building maintenance	6232					10000
Tommy at Stile field	6232					1000
Telephones - mobiles	6239	508	196	25	0	50
Training	6249	695	72	1320	2500	5000
Petrol & Oil	6265	3559	2080	2124	2500	3500
Machinery repairs	6266	1435	692	1502	1400	1500
Vehicle Service & Repair	6267	1635	1165	3825	1500	3000
Vehicle Tax	6268	726	695	445	750	750
		<u>138218</u>	<u>86775</u>	<u>74614</u>	<u>113630</u>	<u>194325</u>

Padstow Town Council

Administration

<u>Income</u>	<u>nominal codes:</u>	<u>Actuals</u> <u>31.3.20</u>	<u>Actuals</u> <u>31.3.21</u>	<u>Actuals</u> <u>to 31.10.21</u>	<u>Budget</u> <u>2021-22</u>	<u>Draft</u> <u>Budget</u> <u>2022-23</u>
Interest Income	4949	3024	233	42	0	25
Precept	4950	0	0	0	0	0
		<u>3024</u>	<u>233</u>	<u>42</u>	<u>0</u>	<u>25</u>

Expenditure

Staff costs - gross pay	7001	172730	159794	93006	156000	176000
Staff travel	7007	17	0	0	50	50
Subscriptions	7010	791	185	500	800	800
Building Maintenance	7014	0	529	45	500	500
Energy Costs	7015	4578	4804	1654	4500	6000
Non-Domestic Rates	7017	8838	8982	5720	9500	9500
Water	7018	290	0	95	300	200
Cleaning & Domestic Supplies	7019	963	923	323	800	1000
Equipment & Materials	7032	3553	1734	1927	2870	2500
Equipment Services & Repair	7033	1753	1260	1295	1200	1500
Printing	7034	1846	1328	812	1700	1400
Stationery	7035	1595	539	675	1500	1000
Postage	7036	1011	931	328	1000	900
Telephone & internet	7039	1638	1402	288	1500	1500
Computer Costs	7040	3567	6660	2719	3500	3500
Advertising	7047	0	0	0	400	400
Training	7049	203	20	192	1500	3000
		<u>203373</u>	<u>189091</u>	<u>109579</u>	<u>187620</u>	<u>209750</u>

Padstow Town Council

Investment Properties

	<i>nominal</i>	<u>Actuals</u> 31.3.20	<u>Actuals</u> 31.3.21	<u>Actuals</u> to 31.10.21	<u>Budget</u> 2021-22	<u>Draft</u> <u>Budget</u> 2022-23
Income						
Inv Rental Income	4702	262191	229018	164581	170000	225000
Inv Miscellaneous Rents	4703	35813	35442	20703	25000	25000
		<u>298004</u>	<u>264460</u>	<u>185284</u>	<u>195000</u>	<u>250000</u>

Expenditure

Buildings maintenance	6914	291	292	0	300	300
Premises Insurance	6923	26596	23441	* 36936	25000	28000
Legal Services	6924	3944	7048	1958	6000	6000
Surveyors	6926	5163	0	3000	6000	6000
		<u>35994</u>	<u>30781</u>	<u>41894</u>	<u>37300</u>	<u>40300</u>

* insurance prepayment to do at Financial Year End

Other Operating & Reserves - Capital Expenditure

n/c 9096 Projects funded from Revenue (items costing less than £6k)

n/c 9097 Cap Exp funded from Revenue (items costing over £6k)

Neighbourhood Development Plan	1314	8799		936	4000	4000
Station House	3378					
Lawn skate park	3277			1645		
Lawn car park improvements	230818	16177				
North Quay and Cory toilets refurbishment	66955	26439		14424		
Misc repairs	3874	4721		3621		5000
Victoria Monument	29441	716				
Community events	2000					10000
Computers - hardware & software	8451	1318				2000
Vehicles	21394					
Multi Use Games Area (MUGA)	384				5000	200000
Vehicle hire (insurance claim, money received)	888					
Grant to help vulnerable during Covid-19		1500				
Lawn car park retention				5977	6000	
North Quay & Cory toilets retention					4000	
Core Building costs					8000	
Contingency	8246				50000	50000
Core Building		150000				
Lawn play equipment						90000
		<u>380420</u>	<u>209670</u>	<u>26603</u>	<u>77000</u>	<u>361000</u>