

## **Responsible Financial Officer Reports 9 - 13**

### **9. RFO Report**

(for information – including bank balances and grants received)

Bank balances - as at 28 February 2021 are as follows:

HSBC	28,205.60	
Lloyds Debit card	1,331.29	
Cornwall Council deposit	472,764.90	
<b><u>TOTAL</u></b>	<b><u>£502,301.79</u></b>	

Grants received – We have received a further Local Restrictions Grants for Foresters Hall of £3,143 covering the period 16 February – 31 March 2021.

### **10. Budget Monitoring to 28 February 2021**

**Attachments: 10a. Budget Monitoring to 28.2.21, 10b. Earmarked Reserves at 28.2.21**

a) To receive and accept a budget report to 28 February 2021 for monitoring purposes

On target spend should be at 91.7%. The report shows all committee budgets to provide a full picture, although the Communications & Engagement and Facilities committee budgets are being monitored by the committees.

The following points should be noted:

- All PAYE & NI (4010) and Pension (4020) lines include only ten months expenditure – 83.3% as this is paid a month behind until year end. The Finance committee budget for Pensions includes payment of the annual lump sum contribution of £6,100. The PAYE & NI line in the Facilities budget includes a refund of Statutory Maternity Pay.
- Training (4110) will have a small overspend of approx. £150 by year end.
- Bank Charges (4130) has overspent as this includes the set-up fee for the new bacs payment system which when budgeting we expected to be paid in the previous financial year.
- Audit fees (4150) has overspent by £725 due to new internal audit arrangements.
- Professional Fees (4160) will overspend by year end due to approved additional expenditure relating to the Cattle Market Makers project and the Events area lease.
- Equipment & IT Purchase (4230) has overspent with the purchase of laptops, webcams, and other associated equipment to assist with remote working.
- Equipment & IT M'tnce/Support (4240) includes the unexpected cost of virtual meetings platform licences. We have also had two old hard drives reconditioned for use in the office to reduce the need to share workstations and help with social distancing and to give the caretakers computer access.
- Mayor's allowance (4340) – as the restrictions have prevented the Mayor from attending many of the usual engagements, the Mayor requested that only three month's

payments (April 20, November 20 and March 21) totalling £417.51 are paid (shown in salaries), with two further months payments (£278.34) donated to the Mayor's charities (shown in Mayor's Charity Exp) as agreed at a meeting of the Mayor and Chairs. Further payments totalling £60 for specific purposes have been made, bringing the total paid at year end to £755.85 but this is not reflected in the budget line.

**Recommendation: To accept the budget report to 28 February 2021**

- b) To approve the transfer of budget provisions in 2020/21 for Election Expenses (4310) £2,125 and CCTV dilapidations (4360) £5,000 to the existing Elections reserve (326) and a new CCTV earmarked reserve

Within the 2020/21 budget provision was made to create funds for future larger expenditure, and these monies should be transferred to earmarked reserves. The Elections budget should be transferred to the Elections reserve. After the full costs of the May 2021 elections are known, this reserve and future budgeting needs can be reviewed.

This was the first year of operation of the new CCTV system, and the provision of £5,000 for future replacement of the equipment should be transferred to a newly created reserve for this purpose.

**Recommendation: To approve the transfer of budget provisions in 2020/21 for Election Expenses (4310) £2,125 and CCTV dilapidations (4360) £5,000 to the existing Elections reserve (326) and a new CCTV earmarked reserve**

- c) To review existing earmarked reserves and approve the return of funds not required for well scoped projects over the next year to the general reserve

Following previous discussions by Council when existing reserves were reviewed as part of the assessment of the impact of covid 19 on the Council's financial position, and during the budget setting process for 2021/22 consideration was given to returning the following earmarked reserves to the general reserve, if there are not well scoped projects in place which are to be undertaken in the next financial year. (NB this review was also recommended by Cornwall Council when considering whether town councils were eligible for emergency funding).

- Youth Fund £5,000 – this was originally created from reserves to assist with the set up of a youth council and associated works. While a grant policy was developed and various youth engagement work was undertaken, this has not been possible to progress due to lockdown restrictions, and it is unlikely work on this project could recommence until September 2021 at the earliest.

- Match Funding - balance £8,750 with £2,000 committed to the Cattle Market Makers project, leaving £6,750 uncommitted with no specific projects in mind (NB the Neighbourhood Plan reserve would be retained for projects such as Active Travel, sports pitches, etc)
- Foresters Hall Grant £25,000 – this grant was transferred to a reserve on receipt on the advice of CALC as there was uncertainty about the eligibility of town councils to this support. Cornwall Council has since confirmed our entitlement.

**Recommendation: To approve the transfer of earmarked reserves; Youth Fund £5,000, Match Funding £6,750, and Foresters Hall Grant £25,000 to the general reserve for use in other projects as they emerge.**

### **11. Aged Debtors**

To receive a report on aged debtors and agree any further action required

As at 28 February 2021 the following amounts were outstanding:

Outstanding	31 - 60 Days		61 - 90 Days		91+ Days	
	No. of customers	Amount	No. of customers	Amount	No. of customers	Amount
Public Hall Standard	1	266.00			1	130.89
Public Hall Discount						
Guildhall rents	1	451.00				
Guildhall utilities	1	75.75				
Allotments						
Miscellaneous					1	1,161.90
<b>Totals</b>	<b>3</b>	<b>£792.75</b>	<b>0</b>	<b>£0.00</b>	<b>2</b>	<b>£1,292.79</b>

Miscellaneous relates to the footpath maintenance grant for 2019/20. The footpath team have promised payment, but it has not yet been received.

Public Hall Standard includes the amount of £130.89 outstanding for 91+ days for which we now have a court judgement. The total amount of the judgment also includes interest and fees. We have up to 6 years to enforce this, and options include:

- Enforce the judgement – ask the court to collect payment (fee £35)
- Find out what the debtor can afford to pay – ask the court to order the debtor to attend court and provide evidence of their income and spending, to decide whether to ask the court to take further action to collect the payment.
- Send bailiffs to collect payment – ask the court to send bailiffs to collect the money. The bailiff will ask for payment within 7 days. If the debt is not paid the bailiff can visit the debtor's home or business to see if anything can be sold to pay the debt.

Would Council like to take further action at this time?

**Recommendation: to consider any additional action required**

**12. Schedule of Payments**

To receive and approve the schedule of payments

**Attachment: 12. Schedule of Payments**

**Recommendation: to approve the schedule of payments**

**13. Telephone Contract**

To approve the renewal of the telephone contract

The purchase of the current telephone system was approved on 22 May 2018, and the contract is due for renewal on 1 June 2021. The system enabled a seamless switch to home working and continues to be used flexibly to accommodate working both at home and the office and a hybrid via a free mobile phone app, so the handset does not need to be taken back and forth. The provider is locally based, and the system is backed up by service from a designated contact who usually responds to requests for help within half an hour.

The provider has offered a 10% discount for the remainder of the contract and a new three-year term if we renew now.

On 24 March 2020 after considering options available from alternative providers, Council agreed to add to the contract mobile apps for the caretakers, to prevent the need to publish the personal number of the caretakers on duty out of hours. Due to lockdown this system has not been fully tested, and the provider has agreed this part of the contract can be held on a rolling monthly agreement rather than locked in for three-year contract should we need to make changes to it.

With the removal of another service no longer required the total cost monthly cost will reduce from approx. £195 to £140.

**Recommendation: to approve the renewal of the telephone contract for a further three years**