

**Minutes of the meeting of Lowestoft Town Council Finance and Governance Committee
held at 14:30 on Tuesday 3 October 2017 at Riverside, 4 Canning Road Lowestoft**

Committee Members: *Cllrs Allyson Barron, Alan Green, Alice Taylor, Amanda Frost, Nasima Begum, Neil Coleby, Tess Gandy, Ian Graham and Graham Parker*

Present: Cllrs Nasima Begum, Alice Taylor, Amanda Frost, Graham Parker, and Allyson Barron.
Also attending: Brian Mew (WDC), Shona Bendix (Clerk), Sarah Foote (SALC Support) and Cllr Houghton as an observer.

Public in attendance: None

Apologies: Were received from Cllrs Green, Coleby, Graham and Gandy accepted by the Council. The meeting was chaired by Cllr Begum.

54. Welcome and apologies

The meeting was welcomed. The fire evacuation procedure was outlined and the meeting was reminded of the public rights in relations to filming, recording and reporting at the meeting. The apologies were noted as above.

55. Declarations of Interests and dispensations

None.

56. Accuracy of the Minutes

The minutes of 8 September 2017 were agreed.

57. Public Forum

No members of the public present.

58. Change in committee membership. None. It was noted that Cllr Houghton was in attendance as an observer.

59. Finance Reports

Mr Mew of WDC presented the Budget, Budget Monitoring and actual and budget projection report

a) Budget:

i. an explanation of the £120 event expenditure would be explained via email to all Committee members.

ii. the costs of the public conveniences – the inconsistencies in the budget reporting had been explained to Waveney Norse and the accounting procedures would be amended to accommodate this. The Committee also asked that usage numbers and ‘costs per visit’ data be supplied. ACTION: Clerk and Mr Mew would pursue.

b) Budget Monitoring:

Mr Mew had provided the report to Councillors and reported key items as: The bulk of expenditure on utilities was still being paid by WDC and was shown as WDC commitments in the report. This expenditure was awaiting to be recharged. There was still work to do on the recharge invoice and VAT. The meeting with Waveney Norse had clarified which costings related to which facilities. On Sparrows Nest, sports ground maintenance that had previously been reported should have been included in general maintenance and would result in a £37k credit. The report was based on spend to date and projected spend for the remainder of the year and based on this an underspend of £400k on the budget was currently expected. Cllr Taylor asked if the underspend going forward included the reserves? It was confirmed that the £400k did include the £100k reserve. And, if the £300k being carried forward would be likely to accrue year on year? Mr Mew explained that the variances that had given rise to the £300k this year were due to one-off items and it was likely that this level of underspend would not occur again.

Cllr Parker asked if an internal meeting would take place to agree what the KPI reporting requirements were from Norse going forward. ACTION: It was agreed that all Finance Committee members would be invited to a Working Group and meet at 10am on Friday 13

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October. The Working Group would put forward a framework to be considered at Finance Committee. Cllr Parker would produce a lead document in advance of the meeting and circulate to Committee members. ACTION: Cllr Parker.

c) Actual and Budget projections: the bank balance was confirmed as £1,74000 (one million and seventy four thousand) which included the second instalment of precept being received from Waveney District Council.

d) The Bank Reconciliation was noted. The September reconciliation documentation would be passed to Cllr Coleby to verify and sign. ACTION: Mr Mew and Cllr Coleby.

60. It was noted that the **Section 113 agreement had been signed.**

61. VAT returns – the first return would need to be made within one month and seven days after 30 September. The Clerk and Mr Mew were progressing. ACTION: Clerk and Mr Mew.

62. Income Collection

a) Hollingsworth Hall and other halls. It was noted that the lease for Gunton Tenants and Residents Community Hall (dated 24 October 2002) may have expired and no rent was being charged. Income collected from rents would be detailed in a report awaited from WDC Estates Department. Governance arrangements for all community halls needed to be reviewed. The Implementation Committee would be looking at all halls, both the governance and lease arrangements.

b) Tennis, bowls and other leisure activities usage would be included in the Working Group project, as agreed above, at item 59B above.

63. Capital Programme Funds - this had not been progressed due to annual leave by officer at WDC. The Capital Programme money did need to be directed to the Town Council but would need to be agreed by WDC Cabinet. Triangle Market, Town Hall, etc had been included in this programme. Arnolds Bequest charity arrangements, including the charity land, needed further discussion and work on the transfer from WDC to define the Town Council's responsibilities.

64. It was agreed to make the following payments

a) The payment to reimburse Waveney District Council for expenditure incurred on behalf of the Town Council was deferred to next full Council or F&G meeting. ACTION: Agenda future meeting.

b) There were no other payments to consider.

c) Expenditure of £420 plus VAT for two places (Clerk and Cllr Graham) at the National Association of Local Councils Conference 2017 plus and maximum of £220 (incl any VAT) reimbursement for travel and expenses was agreed after discussion on the benefits to the Council on attendance at this conference. The Clerk would provide a written report to the Council post event.

d) An increase in the budget for office computer equipment to £1000 + VAT was unanimously agreed.

65. Hard Copy material for community survey - a budget for the hard copy in addition to that previously agreed for Survey Monkey (which would be provided via SALC), would need to be agreed pending receipt of further information. Cllr Taylor requested that any quotation should include cost of returns, processing, analysis. ACTION: Future agenda.

66. Internal control process – this would be deferred to next agenda. ACTION: Future agenda.

67. Financial Regulation delegations - were currently specified as; Clerk in conjunction with the Chair (or Chair of a Committee) for up to £5,000, £5,000 to £10,000 a delegated Committee and above £10,000 full Council. The Committee were content with this delegation and agreed that there was no need to review.

68. Internal audit arrangements – The Clerk explained the need for internal control arrangements. In law, the Council also needed to appoint an internal auditor. The person needed to be independent from the Council and could be a District Council, accountancy firm, or an organisation that the Council believed were competent to audit the Council against the current

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accountancy and governance framework. The internal audit would take place at the need of the financial year. PK Littlejohn would be the Council's external auditor and the Town Council would need to submit an annual return to them. The Council noted these arrangements.

69. Progress with banking arrangements – forms were due for completion by the Clerk and Chair. The Debt Management investment account would be useful for an additional location for funds particularly when the funds were at their maximum i.e. after precept had been received.

70. Business Rates review – it was agreed that the Town Hall could be subject to a Business Rates review and this should be considered along with future use of the Town Hall. A figure per square metre usage was requested. ACTION: Mr Mew to pursue.

71. Town Council Office Working Group – The Clerk reported that a meeting would take place with the CAB Chief Exec but no substantive progress to be noted.

72. Property Gift from Cefas – Cllr Taylor reported that CEFAS were willing to gift items from the 'old Victoria Hotel'; stained glass windows, staircase. All artefacts would be packed and transferred to the Town Council free of charge. A formal list of items would be circulated. Cllr Taylor suggested that this matter should be referred to the Implementation Committee. Cllr Taylor had offered positive publicity around the gift. ACTION: Refer to Implementation Committee to progress that the Town Council takes ownership of these assets and put in to place procedures to take due care of them.

73. Date of Budget Working Group Meeting – recommendations need to be made to full council who would agree the precept. Mr Mew would provide budget proposals based on historic analysis. Cllr Parker asked about the Norse contract and how this may relate to budget requirements. It was suggested that Norse budget is kept as is with a caveat to review existing arrangements as going forward. Cllr Taylor suggested taking current Norse figures and adding inflation as a starting point. The Clerk suggested to ask WDC Officers what had previously been done. CCTV could result in a considerable change to budget.

The meeting would take place on Friday 13 October. Time to be confirmed but directly following the Working Group meeting as agreed at agenda item 59B.

74. Date of the next meeting 10.00 am on Tuesday 31 October.

75. Items for the next Agenda.

The Clerk reported that the Deputy Mayors robes had fallen apart when worn outside at the weekend. The Clerk had done some initial work on costs for replacement robes. The chains of office were also in a poor state of repair and suggested that these be considered as part of the budgeting process.

A £1,000 donation had been received from a gentleman in Cardiff. He wrote stating he was born in 1920 in Lowestoft and felt it write for the matter of thanks for the pleasure the town bestows.

Meeting closed at 15.53

Signed

Date 31 October 2017.