BICESTER TOWN COUNCIL

MEETING
OF
BICESTER TOWN COUNCIL

Ref: BTC03/1819

MONDAY 18TH JUNE 2018
at
7.30 pm
THE GARTH,
LAUNTON ROAD,
BICESTER
0X26 6PS

Circulation:
Town Mayor: Councillor Sean Gaul

Committee Members

Cllr David Anderson
Cllr Nick Cotter
Cllr Sean Gaul
Cllr Dave Magee
Cllr Melanie Magee
Cllr Nick Mawer
Cllr Richard Mould
Cllr Debbie Pickford
Cllr Lynn Pratt
Cllr Dan Sames
Cllr Les Sibley
Cllr Jason Slaymaker
Cllr Lawrie Stratford
Cllr Rose Stratford

Non Committee Members

Cllr Tom Wallis - CDC
Cllr Michael Waine – OCC

Bicester Advertiser
Bicester Review
Oxford Mail
Bicester Library
BTC Copy

Council Offices,
The Garth,
Launton Road,
Bicester
Oxon, OX26 6PS

Telephone: 01869 252915
Email: enquiries@bicester.gov.uk

Monday 11th June 2018

Sir/Madam

All members of Bicester Town Council are summoned to attend a meeting of the Council on **Monday 18th June 2018** at **The Garth, Launton Road, Bicester OX26 6PS** to commence at **7.30 pm** for the transaction of the following business.

Samantha Shippen
Chief Officer

Members of the public and press are welcome to attend in accordance with the Public Bodies (Admission to meetings) Act 1960

Copy Attached	Agenda item No	**AGENDA**
	1	**APOLOGIES FOR ABSENCE**
	2	**DECLARATIONS OF INTEREST** Councillors are reminded to declare any interests on any item on this agenda in accordance with Bicester Town Council's Code of Conduct.
	3	**PUBLIC SESSION** In accordance with Standing Orders 1 d-f, members of the public may make representations, ask questions and give evidence in respect of any item of business included in the agenda. Time allocated shall not exceed 10 minutes. No member of the public shall speak for more than 2 minutes.
✓	**4**	**MINUTES OF THE BICESTER ANNUAL TOWN MEETING** For information only. Minutes to be confirmed at the next Annual Town Meeting for electors. **BTC01/1819 - 14 May 2018** **BTC02/1819 - 21 May 2018**

Copy Attached	Agenda item No	AGENDA
✓	5	**MINUTES OF THE PLANNING COMMITTEE MEETING** To confirm the minutes of the following Planning Committee meetings: **PL01/1819 - 29 May 2018**
✓	6	**MINUTES OF THE POLICY COMMITTEE MEETING** To confirm the **RESOLUTIONS** contained in the minutes of the following Policy Committee meeting: **POL01/1819 5 June 2018**
✓	7	**MINUTES OF THE FINANCE COMMITTEE MEETING** To confirm the **RESOLUTIONS** contained in the minutes of the following Finance Committee meeting: **FIN01/1819 5 June 2018**
✓	8	**QUESTIONS ON WORKING PARTIES & OTHER GROUPS** Members are asked to raise any questions they may have regarding the minutes of Working Parties and Other Groups contained in the Minute Book.
	9	**REPORT FROM OXFORDSHIRE COUNTY/ CHERWELL DISTRICT COUNCILLORS** A report may be delivered to Bicester Town Council from Oxfordshire County and Cherwell District Councillors.
✓	10	**REPORT OF THE TOWN MAYOR** Members are asked to note the report of the Town Mayor.
✓	11	**CHERWELL DISTRICT COUNCIL HERITAGE LOTTERY – BICESTER DOVECOTE PROJECT**
✓	12	**ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2017/18** **12.1** To approve the Annual Internal Audit Report. **12.2** Annual Governance Statement 2017/18. **12.3** Accounting Statement 2017/18.
	13	**DATE OF NEXT MEETING: Monday 10th September 2018 at 7.00pm.**

AGENDA ITEM 10

Mayors Report – 15th May – 10th June 2018

The Mayor and his Consort have attended the following functions in a Mayoral Capacity:

17 May Charity Quiz, The Bicester Good Neighbour Scheme, Nightingale Pub
2 June BCOS Production of CHESS
2 June Stratton Audley Food Beer and Music Festival
9 June Oxfordshire Scouts AGM
10 June Bicester Big Lunch

The Mayor has attended the following functions on his own:

5 June OCVA, Awards Ceremony, Oxford Town Hall

The Deputy Mayor has attended the following functions:

BICESTER TOWN COUNCIL

Monday 18th June 2018

CHERWELL DISTRICT COUNCIL – BICESTER DOVECOTE PROJECT

Mayor: Councillor Sean Gaul
sean.gaul@hotmail.com

Contact Officer: Samantha Shippen – Chief Officer
☎ 01869 252915 samantha.shippen@bicester.gov.uk

Ward Affected: All

1. Background

1.1 Cherwell District Council has been working up a Heritage Lottery Bid for the Dovecote in Bicester for a little while. The bid is almost ready to submit and requires demonstration of support.

1.2 The project description is as follows – "*We will restore and create access to the 17th century Dovecote located on the site of the former Augustinian Priory in Bicester. It will become a focal point for telling the history of Bicester, imaginatively linked to other key historic buildings by a new historic town trail. A filmmaker will work with volunteers to record oral history, capturing residents' experiences of living and working in Bicester, and volunteers will be trained to lead guided walks. The project will raise the profile of Bicester's history and encourage a sense of place and pride in the town at a time when it is going through a period of significant growth and change. The Dovecote is located along a public footpath connecting retail outlet Bicester Village with the historic centre, and the project links to wider plans to attract visitors to spend time in the town and use the local shops and services*".

1.3 This Council is requested to consider signing a Memorandum of Understanding, a draft of which is attached at Appendix 1.

2. Recommendation

The Council is recommended to

1. **Support Cherwell District Council in the Bicester Dovecote Project;**
2. **Confirm that the Chief Officer may sign the Memorandum of Understanding.**

Item 11 Appendix1.

Cherwell District Council Heritage Lottery Fund Bid: Draft Memorandum of Understanding

Memorandum of Understanding

Between

Cherwell District Council

And

Bicester Town council

This Memorandum of Understanding (MoU) sets out the understanding between Cherwell District Council and Bicester Town Council in respect of how both parties will work together to progress the Bicester Dovecote project.

The Bicester Dovecote Project

We will restore and create access to the 17th century Dovecote located on the site of the former Augustinian Priory in Bicester. It will become a focal point for telling the history of Bicester, imaginatively linked to other key historic buildings by a new town trail, co-created by residents and history groups. New volunteers will be trained to lead guided walks and record oral history with both existing and new residents, capturing their experiences of living and working in the town. The project will provide residents with a sense of place and ownership at a time when Bicester is going through a period of regeneration and significant change. The Dovecote is located along a public footpath connecting retail outlet Bicester Village with the historic centre, and the project links to wider plans to attract shoppers to visit the town and use the local shops and services.

Timescales for delivery

Stage One: Subject to the award of Stage One Heritage Lottery Fund (HLF) Development Funding and the appointment of a Project Officer, it is anticipated that the first stage of the project will commence in April_2019 and will involve the development of detailed plans for two work streams:

a) Detailed planning and design of the building restoration and;

b) The development of community engagement and volunteer support to plan heritage interpretation, a heritage trail and record oral history.

Stage Two: The second phase of the Bicester Dovecote Project will involve implementing the building restoration and the launch of the town trail as well as other associated engagement events. This implementation stage of the project will be dependent on a successful bid for Stage 2 HLF funding and would commence in approximately April 2020 – ending in March 2021

Cherwell District Council Heritage Lottery Fund Bid: Draft Memorandum of Understanding

Project Delivery

The Bicester Dovecote Project will be delivered through partnership working with the signee(s) to this Memorandum of Understanding and also as listed in Appendix 1, who will also be signees to other similar MoUs with Cherwell District Council. The partnership with the signee(s) to deliver the project is important as Cherwell District Council cannot and should not deliver this by itself. This MOU will be used to demonstrate that there is wider local support for the project to the HLF.

Purpose

The overarching objectives of the Bicester Dovecote Project are as follows:

- To preserve the heritage of a key historic building and bring it in to active use
- To increase understanding about the history of Bicester
- To engage residents with and celebrate the history of Bicester
- To provide opportunities for volunteering

The above objectives will be accomplished through undertaking the following activities by the project partnership:

- Provide relevant expertise information and support as necessary for the bid to the HLF;
- Regular and consistent participation in the Project Steering Group or other such governance structure as required.
- Collaborating with the Project Officer and History Societies to shape and promote the programme, including the creation of heritage interpretation and the history trail as appropriate.

Review

This MoU will be reviewed and updated by all signees as a minimum at the following key milestones in the project:

1) When Stage One funding is confirmed;
2) When Stage Two funding is confirmed.

This will not preclude additional reviews and amendments to be carried as and when agreed is appropriate by signees to this MoU.

Funding

This MOU is not a commitment of funding from any of the signees.

Duration

This MoU may be modified by the mutual consent of the signees. The MoU will become effective upon the signature(s) of the signees and will remain in effect until modified or terminated by mutual consent of the signees or on the completion of the project.

Contact Information

Cherwell District Council Heritage Lottery Fund Bid: Draft Memorandum of Understanding

Partner name. Bicester Town council

Partner representative. Samantha Shippen

Position. Chief Officer

Address. Gath Park.Bicester

Telephone

Email

(REPEAT FOR EACH SIGNATORY TO THE DOCUMENT)

Cherwell District Council Heritage Lottery Fund Bid: Draft Memorandum of Understanding

Appendix 1 List of Partners involved in the delivery of the Bicester Dovecote Project.

Cherwell District Council

Bicester Town Council

Bicester Local History Society

Bicester Museum and Heritage Trust

St Edburg's Church

Value Retail (Bicester Village)

Agenda Item 12

BICESTER TOWN COUNCIL

Monday 18th June 2018

ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2017/18

Mayor: Councillor Sean Gaul
sean.gaul@hotmail.com

Contact Officer: Samantha Shippen – Chief Officer
☎ 01869 252915 samantha.shippen@bicester.gov.uk

Ward Affected: All

1. Background

1.1 The Council is required by Regulations to complete an I AGAR at the end of each financial year in accordance with proper practices.

1.2 For this Council, having an income or expenditure greater than £25,000 requires a Part 3 return. The return is different from previous years and requires a revised order of approval.

2. Annual Governance and Accountability Return

2.1 The Annual Return now comes in three parts. The annual internal audit report, the annual governance statement (Section 1), accounting statement (Section 2) and External Auditor report and certificate (section 3).

3. Annual Internal Audit Report

3.1 The Internal Auditor has concluded his review for the year and attached at Appendix 1 is his full report and at Appendix 2 his Annual Return Report. Council should consider his full report including recommendations therein which should be responded to. The Chief Officer has included a draft response for consideration.

4. Annual Governance Statement.

4.1 Regulations require that Section 1 – the annual governance statement is considered and approved by Council, this involves responding to each of the nine questions, having considered what the council has done throughout the year. The relevant section is at Appendix 3 to this report.

4.2 The Chief Officer can advise that the answers to 1-8 can be yes, to 9 is N/A. The report of the Internal Auditor verifies these responses. Councillors should be aware that they should have sufficient information to be able to verify, the Chief Officer will answer any queries in this respect.

5. Accounting Statement

5.1 Section 2 the accounting statements may only be approved after section 1. Attached at Appendix 4 is the Accounting Statement for 20167/18 and Appendix 5 is the background paper detailing the accounts. These have been examined and are recommended by the Finance Committee although it should be noted that a small rounding has been changed and a typing error of £30 in the fixed assets corrected since consideration by that Committee.

6. External Auditor Report and Certificate

6.1 Section 3 is included at Appendix 6 for information only. This will be completed in due course and upon receipt will be reported to Council.

7. Recommendation

The Council is recommended to

1. **Receive the report of the Internal Auditor for 2016/17 and consider an action plan to matters raised in the report;**
2. **Confirm its responses to the Annual Governance Statement for 2017/18;**
3. **Approve the Accounting Statement for 2017/18.**

Item 12 Appendix 1.

M

MULBERRY & CO

Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisers

9 Pound Lane
Godalming
Surrey GU7 1BX

t +44(0)1483 423054
e office@mulberryandco.co.uk
w www.mulberryandco.co.uk

Our Ref: MARK/BIC001

Mrs S Shippen
Bicester Town Council
The Garth
Launton Road
Bicester
Oxfordshire
OX26 6PS

8th June 2018

Dear Sam

<u>Re: Bicester Town Council</u>
<u>Internal Audit Year Ended 31st March 2018</u>

Following completion of our interim internal audit on the 30th January and our final audit on the 8th June we enclose our report for your kind attention and presentation to the Council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report. The recommendations from the interim visit have been answered in the table at the end of the report.**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Interim Audit – Summary Findings
At the interim visit we reviewed and performed tests on the flowing areas:

- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments
- Review of the Budgeting Process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Bicester Town Council are well established, and followed. The Chief Officer is very experienced and ensures the council follows best practice regulations and has overseen changes to the internal procedures as regulations and technologies have changed to maintain compliance.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose. I would like to thank Sam & her team for their assistance and whilst my report contains recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

Final Audit – Summary Finding
At the final visit we reviewed and performed tests on the following areas:

- Review of annual accounts & AGAR
- Review of bank reconciliation
- Review of income
- Review of salaries
- Review of information for external auditor

I only have one concern at the year-end date and this is to do with the presentation of the council financials. I am pains to stress there are no errors in any of the financial reports this is to do with presentation and reporting. The council has an industry specific accounting package capable of producing year end and month end reports; however, due to certain entries and the way these have been mapped to the reports has caused the reports to become out of sync with one another.

For instance, when running a statutory balance sheet the closing reserves do no equal the closing reserves of the annual return (which is the published set of accounts). It is possible to manually reconcile the two but this should not be necessary. As a direct consequence of this it is not possible to use the system generated reports such as the reserves reconciliation for submission to the eternal auditor, this then has to be drawn up manually, effectively a doubling of the work and time.

In the event that staff leave or processes change it would be very easy for council to run off financials from the RBS system, resulting in the wrong financials being presented.

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2018. Accordingly, I have signed off the AGAR.

A. BOOKS OF ACCOUNT (INTERIM & FINAL AUDIT)
The Council continues to uses RBS as a day to day accounting package, this is a tried and tested industry specific package and I make no recommendation to change. The system is used daily to report and record the financial transactions of the Council. There are three users with their own individual logons. The administration officer (finance) is responsible for the purchase & sales ledger, cashbook and bank reconciliations.

Every month, a month end hard close down is performed by an outside contractor, various reports are printed and filed in hard copy, these include but are not limited to; Income and expenditure against budget, cashbooks, bank reconciliations and other reports as fit. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the hard copy reports are easy to read and logically filed. The month end reporting is then reported to the Chief Officer and in turn a report is taken to finance committee.

My audit testing showed that supporting documentation could be easily located from records. I make no recommendation to change in this system.

I tested opening balances as at 1.4.17 and confirmed they could be agreed back to the audited accounts for 2016-17. The Council is VAT registered and the last VAT return was for the quarter ended 31st December 2017, which shows a refund position which will be received in February 2018.

I note that the Council is required by law to follow the 2015 Transparency Code, a review of the web site has shown that whilst some information is available not all of the code is being followed. **I remind council it is a mandatory requirement to follow the code and I recommend that over the course of the council year the website is updated to reflect this.** I have signposted the Chief Officer to Crowborough Town Council as a good web site to review that shows this in practice.

As council is aware the data protection act is changing with the introduction of GDPR next year. It was noted the Council has common email addresses internally, but not so for councillors. A common email system such as cllr.name@Bicester........ is recommended because it gives a natural segregation so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

Final Audit

The Chief Officer to the Council (Chief Officer) has overall responsibility for the day-to day accounts functions. The accounts are balanced monthly and are up to date to the financial year end. Checks of the computerised accounting system confirmed that the cashbook and other accounts arithmetic were correct.

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)

Interim Audit

External auditors report was qualified in 2016/17 on the basis that the accounts were not approved in time for the notice of electors rights in 2015/16 this was taken to full council in November 2017 and an action plan put in place to prevent re-occurrence in the future.

I confirmed by sample testing that Councillors have all signed "Acceptance of Office" forms and register of members interests, in line with regulations.

New standing orders are based on the NALC model and the policy committee has readopted them in January 2018, in readiness for full council. It was noted that the tender limited shown in Paragraph 18c is out of sync with the financial regulations para 11.e **I recommend the relevant sections are reviewed before final sign off.**

Financial regulations are based on the 2014 NALC model and are dated May 2017. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Financial regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts and from December 2017 a new process is in place to sign and report in accordance with regulations and evidence is noted in the minutes of this process in action. **It was noted however, that not all reconciliations or statements had been signed, I recommend this process is tightened by the year end.**

Financial regulation 4 deals with budgetary control and authority to spend. The council has thresholds in place at which authorisations to spend must be obtained.

The council uses a Purchase Order (PO) system, where Po's are raised and matched to the supplier's invoice. Supplier invoices are coded and authorised after the order is placed and goods or services received. However, there is a weakness in this process, insofar as, it is noted that in some instances the same individual can raise and authorise a purchase order to trigger delivery of goods and services, and that same individual can also receive the goods and services before the physical supplier invoice is received. This is a risk because the council can be put in a position to pay for goods and services before any second review or approval. Whilst the supplier invoice is matched to the PO and a separate individual authorises the invoice – this control is too late to be effective.

I recommend that the control is put in place at the ordering level and purchase orders be authorised by someone other than the originator. This should be subject to financial thresholds for levels of approval. The authorisation of the physical invoice can then be completed by the chief officer or operations manager to indicate it can be processed and paid on the financial package

Purchase Orders are generally used for non-regular expenditure items, it was also noted that in some instances not all details were entered on the order which could lead to confusion when comparing against the invoice. **I have recommendations as follows.**

1. **The PO show VAT elements and all line items**
2. **The PO be annotated to show that the expenditure item is within budget**

The Chief Officer was able to demonstrate that budget monitoring reporting to members is completed on a monthly basis. Reporting is comprehensive, and is minuted appropriately. I reviewed the budget outturn report for December 2017 and noted that all expenditure had been booked against approved budget heads and that overall the budget had not been exceed.

Financial Regulation 5 deals with authorisation of physical payments. The minutes show authorisation of payments lists in accordance with regulations.

It was noted there was no annual list of regular payments in accordance with Financial Regulation 5.6. **I recommend this be draw up before 31st March 2018 and annually thereafter.**

Financial regulation 6 deals with making payments. The council makes payments by cheque and direct debit and bacs. Cheques must be signed by three individuals, two councillors and an officer, interbank transfers can be made by the chief officer. Internet payments are made via the bank website, the bank is set such that the originator cannot authorise the same transaction, so there is a natural segregation of duties and control in place. Admin changes must be authorised by an officer.

The bacs payments list from RBS is printed and emailed to councillors for review. The hard copy is retained for councillors to physically sign.

Payments have been made in accordance with regulations.

Pin numbers are kept in the locked safe in accordance with regulations.

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

Financial regulation 8 deals with loans and borrowings. The council has two PWLB loans in the name of the council with a combined total of £184,571 outstanding at the audit date. The council has no investments at the audit date and an investment policy is in place.

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system

Final Audit
All Other Payments £678,702 (2017: £880,785).

I have reviewed the expenditure list which is broadly similar to the prior year after accounting for one of expenditure items. I also reviewed the nominal ledger for evidence of netting off and significant journal entries, the individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

Creditors were £248,833 of which

- Trade creditors £18,322- agrees to aged creditors rpt – no aged balances.
- Other creditors £15,609 – included £9,523 of retentions from 2016/17 and March Paye
- Accruals £206,800 – in the main grounds maintenance contract with Cherwell – agreed to invoices.
- Income in advance £8,102 – this is rents received in advance

The de-minimis limit recorded in the Financial Regulations for the competitive purchase of items and services is as listed below.

- £60,000 + Tender Process
- £12,500 - £60,000 3 quotations are required.
- £2,500 - £12,500 – strive to get 3 estimates
- 0 - £2,500 – power to spend

Minutes are prepared for all meetings of the Council and its committees i.e.

- Full Council; meets circa bi monthly
- Policy; meets bi monthly
- Planning; meets 4 weekly
- Environment; meets bi monthly
- Finance; meets quarterly

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks only the full Council has spending powers.

Draft and final minutes are uploaded to the council website. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting, with reference to when agenda were issued.

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM & FINAL AUDIT)
Interim Audit
The Council undertakes a full risk assessment that covers operational and financial risks, this was taken to council in January 2017, this will be reviewed again in the March 2018 meeting. It was noted the financial regulations contain a typo at para 15 which refers to para 17 instead of 16.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process. Money and asset cover appear adequate. It was noted the council has significant insurance cover for a number of asset categories, for example street furniture and play equipment appear to be fully covered but the likelihood of losing them all in one go is remote. It is agreed that damage could be incurred which is insurable but not to the extent that is provided for in the cover. **Council may want to review this at next renewal.**

In respect of motor insurance, I would recommend that council introduce a checklist of driver details to comply with insurance requirements on an annual basis.

Final Audit
We discussed assertion 8 of the AGAR and whether or not this had any impact on the council.

"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.", has been met

D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)
Interim Audit
I confirmed that the 2018-19 budget and precept setting process was completed at the time of our interim audit, with all precepting authority deadlines met. A review of the minutes shows discussion and agreement of the same.

However, it was noted that currently no three-year forecast is shown. **I would recommend that council add its 3 year forecast in accordance with financial regulation 3.1 for now this can be a simple % increase, which can then be worked on and reviewed on a rolling basis over the course of the council year, following which it can be dropped in as budget for the next year.**

As at 31st December 2017 total reportable income was £2,062,621 (Annual Budget £1,543,206), and expenditure £575,441 (annual budget £1,567,490). The additional income of £500k is down to the maturity of a long term investments, other than this income is as expected. The expenditure is under budget due in the main to the salary budget on external works, £130k, projects £152k, grounds maintenance £370k, Garth park £26k, and sports village £85k. It is very likely that by the end of the year expenditure will be nearer £670k which is still £900k less than budget.

At the end of December, the council had £3.3m in combined bank balances, by the end of the year this will reduce to circa £3.2m of which £1.5k is earmarked leaving a projected general fund balance of circa £1.7m. At a precept level of £1.3m, rule of thumb calculations would indicate that a general reserves balance of circa £650k as adjusted for local conditions would be reasonable. A general reserve of circa £1.7m is excessive, and it is very likely a detailed explanation of these will be required to be submitted to the external auditors. I remind council it does not have the power to accumulate general reserves and **I recommend that council consider its earmarked reserves in the light of its general reserve in readiness for the year end.**

Final Audit
Reserves Carried Forward £2,914,442 (2017: £1,897,023)

The council has £2,309,344 of earmarked reserves and £605,098 of general reserves. In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £670k. I was pleased to see the detailed working and council verification of the reserves working. I am of the opinion that general reserves are reasonable and properly reported on.

All significant variances to budget were explained satisfactorily. The Council's on-going strategy is to increase reserves, this strategy is aimed at funding (either part or in whole) future projects in the Town.

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.", has been met.

E. INCOME (INTERIM & FINAL AUDIT)

Interim Audit

The council has various streams of income:

- Precept (circa 90% of all income)
- Football pitches etc
- Tennis club
- Allotments
- Burials
- Rentals – rooms, stables (workshop lets) – All buildings opted – VAT is charged.
- Grants (LTCS phased out after 2018/19)
- Interest

The precept was received in April 2017 together with grant. The grant has been separately categorised.

The council last reviewed its annual charges in February 2017, when only cemetery was changed. Audit testing showed that fees charged per the sales ledger agree to the annual charges sheet or lease documentation as appropriate.

Bad & aged debts are monitored on a monthly basis, statements are issued using the finance package and a report is made to council/committee. At the audit date there was circa £500-£600 of aged debts which equates to 50% of the entire outstanding ledger and all relate to football.

Cash receipt and invoicing are in the main dealt with by separate individuals. There is segregation of duties in the system. Further testing on the event income audit trail will be undertaken at the year end.

Final Audit

Precept income £1,339,590 (2017: £1,262,320)
Other income £763,018 (2017: £263,190)

The precept income was tested to remittance advice notes and application for payment. The local tax support grant has been correctly shown in box 3 of the AGAR. There are no errors to report.

Other income and other debtors were tested to remittance advice notes, and after date payment, together with a nominal ledger analysis. There is no evidence of netting off, nor were there significant numbers of journal corrections.

In total, other income has increased by £499,828 this is due in the main to income from a maturing long term deposit of £525k. This has been reported on the report of significant variances. I am of the opinion that income is properly recorded.

At the year-end date he council has £62,151 of debtors and £33,841 of VAT outstanding. The VAT refund was received on the 16th April. The debtors are further broken down into:

- Misc. debtors £1,666.83 – aged balance from at least 2015/16 – **potential write off in 2018/19**
- Accrued income £5,657.52 – accrued interest received in April – verified to bank statements.
- Sales Ledger £24,443.28 – agrees to aged debtors rpt. Largest debtor Oxford County Council £15.7k
- Prepayments £28,364.19 – in the main insurance - verified to invoice
- Mayors Contra acc. £2,019.35 – technically owed by the mayor to the council- offsets Mayors fund.

I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.", has been met.

F. Petty cash

The council has a float of £200. This was reviewed at the audit date, it is clear this is used for small sundries and is not significant or material.

Petty cash expenditure is presented monthly to a Council meeting for approval.

I am of the opinion the control objective of "Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.", has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

Interim Audit

The council uses Iris an external firm who uses the Iris payroll professional package to calculate the tax and national insurance. The council has fulfilled its obligations in respect of auto-enrolment and uses LGPS.

Employees are paid with reference with NJC scales for consistency purposes. I tested the tax deduction for a full time employee – there were no errors.

I am of the opinion salaries are correctly calculated and paid.

Final Audit

Salaries £380,573 (2017: £339,853)

The amounts shown on the AGAR, were reconcilable to the payroll records, there were no errors.

Monthly and year-end PAYE and NI deductions and returns have been submitted online, on time to HMRC. There were no errors recorded or late payments to HMRC during the financial year under review. The PAYE and NI liability for March 2018 was paid after date.

The year on year movement of £40,720 is less than 15% and as such does not need further explanation on the report of significant variances.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. Casual labour payments are correctly recorded via the payroll. Councillors were paid allowances in June via the payroll.

Pay increases are based on an annual appraisal and a fixed % e.g. an annual cost of living increase or an incremental scale increase, where applicable.

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.", has been met.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Interim Audit

The Council has a fixed asset register in place. Assets are correctly stated at historic or proxy cost. However, I am of the opinion that as a working document the register needs further work. **I would recommend that the following as a minimum are added to the register.**

1. **The blank columns on the existing register where possible are populated – this will indicate the age and condition of the asset**

2. **A column be added to show the insurance value of the asset, this will show if the asset is under or over insured or indeed insured at all, together with showing if assets are being insured that are not on the register.**

3. **A replacement value estimate. This will give an indication as to the level of expenditure required to replace assets so that a determination can be made as to whether an earmarked reserve would be appropriate.**

4. **Last physically vouched indicator – this would correspond with financial regulation 14.6 that states an annual review should take place.**

Final Audit

Fixed Assets and Investments £3,468,147 (2017: £3,946,985)
Loan Interest & Capital £25,914 (2017: £26,102)
Total Borrows £184,572 (2017: £202,921)

The loan interest and capital repayments were agreed to PWLB debt management letters and the closing balance to the end of year statement letter. There were no errors.

The Council does not hold any long term investments i.e. over 1 year. Any addition to the asset register is normally with a cost value greater than £1,000.

The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end.

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

Final Audit

Bank & Cash Balances £3,067,282 (2017: £2,061,293)

At the year-end date the council had a reconciled bank position which has been signed in accordance with financial regulations and will be reported to F&GP committee in June 2018. I have reviewed the reconciliation there were no outstanding payments and no outstanding lodgements. I also tested the cut off and can confirm the payments and lodgements are shown in the correct year.

The council has eight bank accounts, together with petty cash. None of the accounts are long term investments and as such do not need to be disclosed in box 9 of the AGAR. However, it is noted that some of the bank and cash investments could be invested elsewhere to obtain a greater return.

The movement year on year in bank and cash balances of £1,005,989 is greater than 15% and is due to £525k long term investment maturing and therefore moving from box 9 to box 8 of the AGAR. The additional funds is due to increasing income for future spend on burial grounds and has been appropriately earmarked.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out.", has been met.

J. YEAR END ACCOUNTS

The year-end accounts have been correctly prepared on the income & expenditure basis with the box 7 & 8 reconciliation properly completed.

It was noted that a manual adjustment is required to the AGAR report produced by the RBS system, because this includes fixed assets as part of its cumulative reserves figures brought forward and carried forward. There is no suggestion that the accounts are incorrect; however, this extra manual adjustment introduces an element of risk that the wrong numbers could be used or presented causing a misleading situation. **I would recommend that council research if an adjustment can be made to the report mapping so that the manual adjustments are no longer required.**

The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the 2016/17 AGAR.

The variance analysis is required because there are variances greater than 15% and £500. This has been prepared on a summary table basis, which in itself is not incorrect; however, **I would recommend a little more explanatory detail is given to pre-empt further questions from the external auditor.**

The council has made provision within its schedule of meetings to sign off the annual governance statement and accounts in time to display the notice of electors rights. Council will sign the AGAR on the 18th June. It is then anticipated the commencement of the notice period will be the 25th June to the 3rd August.

I am of the opinion the AGAR will be ready for submission to the external auditor within statutory time scales and that the control objective of "Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.", has been met.

K. Trusteeship

No trusts.

Should you have any queries please do not hesitate to contact me, attention.

Kind regards
Yours sincerely

M Mulberry

Mark Mulberry

Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Transparency Code 2015	I remind council it is a mandatory requirement to follow the code and I recommend that over the course of the council year the website is updated to reflect this. I have signposted the Chief Officer to Crowborough Town Council as a good web site to review that shows this in practice.	The web site has been updated in this regard
Standing Orders	It was noted that the tender limited shown in Paragraph 18c is out of sync with the financial regulations para 11.e I recommend the relevant sections are reviewed before final sign off.	This has been amended
Bank reconciliations	It was noted however that not all reconciliations or statements had been signed, I recommend this process is tightened by the year end.	Process has been amended
Budgeting	I would recommend that council add its 3 year forecast in accordance with financial regulation 3.1 for now this can be a simple % increase, which can then be worked on and reviewed on a rolling basis over the course of the council year, following which it can be dropped in as budget for the next year.	In progress with accountant.
Budgetary Control	I have recommendations in respect of the PO system as follows. 1. The PO show VAT elements and all line items 2. The PO be annotated to show that the expenditure item is within budget 3. That POS are not generally authorised signed by the originator	Procedures amended
Reserves	I recommend that council consider its earmarked reserves in the light of its general reserve in readiness for the year end.	This has been completed by the year end
Insurance cover	Council to review insurance cover on next review	This is on-going and will be completed summer 2018
Fixed Assets	Council to add detail to fixed asset register.	This is on-going

Final Audit - Points Forward

Audit Point	Audit Findings	Council comments
Year End Accounts	I would recommend that council research if an adjustment can be made to the report mapping so that the manual adjustments are no longer required and the RBS system prints can be used, saving time and effort.	This will be undertaken at 2018/19 year end
Report of significant variance	I would recommend a little more explanatory detail is given to pre-empt further questions from the external auditor.	This has been completed by the Chief Officer.
Other debtors	There is an aged balance on account 100 of £1,666.83 – this appears to come from at least 2015/16 – this is a potential write off	This is being looked at by accountant & will be reported back to Finance Committee.

Item 12 Appendix 2

BICESTER TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		

K. **(For local councils only)**	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 30/1/18 & 8/6/18

Name of person who carried out the internal audit: MARK MULBERRY BA (Hons) FCCA CTA

Signature of person who carried out the internal audit: M Mulberry

Date: 08/06/2018

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Item 12 - Appendix 3

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

BICESTER TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2018, that:

	Agreed Yes	Agreed No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.			*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*

	Yes	No	N/A	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.				*has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.*

*Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

dated

Signed by the Chairman and Clerk of the meeting where approval is given:

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

www.bicester.gov.uk.

Item 12 Appendix 4

Section 2 – Accounting Statements 2017/18 for

BICESTER TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records*
1. Balances brought forward	1,618,252	1,897,023	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	1,262,320	1,339,590	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	263,190	763,018	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	339,853	380,573	*Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.*
5. (-) Loan interest/capital repayments	26,102	25,914	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	880,785	678,702	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	1,897,023	2,914,442	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	2,061,293	3,067,282	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	3,946,985	3,468,147	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	202,921	184,572	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			*The Council acts as sole trustee for and is responsible for managing Trust funds or assets.*
		✓	*N.B. The figures in the accounting statements above do not include any Trust transactions.*

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

Date 8/6/2018.

I confirm that these Accounting Statements were approved by this authority on this date:

and recorded as minute reference:

Signed by Chairman of the meeting where approval of the Accounting Statements is given

Item 12 Appendix 5.

Bicester Town Council

Statement of Accounts

(Not Subject to Audit)

31st March 2018

Bicester Town Council

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31st March 2018

Page No(s).

Bicester Town Council

Council Information

Town Mayor
Cllr Sean Gaul

Councillors

Cllr David Anderson
Cllr Nick Cotter
Cllr Melanie Magee
Cllr David Magee
Cllr Nick Mawer
Cllr Richard Mould
Cllr Debbie Pickford
Cllr Lynn Pratt
Cllr Dan Sames
Cllr Les Sibley
Cllr Jason Slaymaker
Cllr Rose Stratford
Cllr Lawrie Stratford

Chief Officer and Responsible Financial Officer

Samantha Shippen FCIS, FSLCC, CMC

Auditors
Moore Stephens

Bicester Town Council

Income and Expenditure Account (Unaudited)

31st March 2018

2017 £ Net Expenditure		2018 £ Gross Expenditure	2018 £ Income	2018 £ Net Expenditure
	DIRECT SERVICES TO THE PUBLIC			
(244,131)	External Works Department	(256,948)	1,017	(255,931)
(5,374)	Sporting Facilities	(43,718)	16,142	(27,577)
(451,575)	Parks and Open Spaces	(335,371)	61,533	(273,837)
3,170	Town Council Events	(33,532)	28,260	(5,272)
19,181	Cemetery	(3,438)	27,720	24,282
(5,150)	Community Safety	(5,150)		(5,150)
(28,125)	Highways Miscellaneous	(13,929)		(13,929)
	DEMOCRATIC, CIVIC AND CENTRAL COSTS			
(202,205)	Central Support for Services	(248,479)	32,832	(215,647)
(23,291)	Civic and Democratic	(22,695)		(22,695)
(21,093)	Central services to the Public	(19,116)		(19,116)
(33,189)	Grants to Local Organisations	(33,059)		(33,059)
(16,826)	Capital Projects	(41,777)		(41,777)
(13,737)	Other Operating Income & Expenditure	(27,977)	8,798	(19,180)
(22,921)	Garth House Project			-
(1,045,266)		(1,085,190)	176,302	(908,889)
1,262,320	Annual Precept			1,339,590
61,716	Precept Support Grant			61,716
	Maturity of Two Year Bond			525,000
(159,370)	Net Contribution (to)/from Earmarked Reserves			(846,553)
119,400	Net Surplus (Deficit) for the year			170,864

Reserve Movements

	Balance 2015	Movement for Year	Balance 2016
General Fund	434,232	170,864	605,096
Restricted Reserves	-		-
Earmarked Reserves	1,462,791	846,553	2,309,344
	1,897,023	1,017,417	2,914,440
	Box 1		**Box 7**

Bicester Town Council

Income And Expenditure Account and Annual Return Reconciliation (Unaudited)

For the Year Ended 31 March 2017

	Income			Expenditure			
	Box 2	Box 3		Box 4	Box5	Box 6	
Annual Return Box Numbers	Precept	Other Income	Total	Staff Costs	Loans Repaid	Other Costs	Total
Direct Services							
External Works Department	-	1,017	1,017	210,810		46,138	256,948
Sporting Facilities	-	16,142	16,142			43,718	43,718
Parks and Open Spaces	-	61,533	61,533			335,371	335,371
Town Council Events	-	28,260	28,260	350		33,182	33,532
Cemetery	-	27,720	27,720			3,438	3,438
Community Safety	-	-	-			5,150	5,150
Highways Miscellaneous	-	-	-			13,929	13,929
Democratic, Management and Civic							
Central Support for Services	-	32,832	32,832	169,413		79,066	248,479
Civic and Democratic	-	-	-			22,694	22,695
Central services to the Public	-	-	-			19,116	19,116
Grants to Local Organisations	-	-	-			33,059	33,059
Capital Projects	-	-	-			41,777	41,777
Other Operating Income & Expenditur	-	70,514	70,514		25,914	2,063	27,977
Garth House Project		-				-	-
Annual Precept	1,339,590	525,000	1,864,590	-	-	-	-
Totals Carried to Annual Return	1,339,590	763,018	2,102,608	380,573	25,914	678,702	1,085,190

Bicester Town Council

Balance Sheet (Unaudited)

31st March 2018

2017 £		Note	2018 £	2018 £
	Fixed Assets			
	Tangible fixed assets	0		
2,177,242	Land and Buildings		2,252,873	
929,411	Vehicles and Equipment		899,942	
190,569	Infrastructure Assets		190,569	
124,763	Community Assets		124,763	
3,421,985				3,468,147
525,000	**Investments over One Year**			
	Current Assets			
86,460	Debtors	5	95,992	
2,061,293	Cash at Bank and In-hand		3,067,282	
2,147,753			3,163,274	
	Current Liabilities			
250,730	Creditors and accrued expenses	6	248,833	
250,730			248,833	
1,897,024	**Net Current Assets**			2,914,441
5,844,009	**Total Assets Less Current Liabilities**			6,382,588
	Long Term Liabilities			
202,921	Long Term Borrowing	7		184,572
5,641,088				6,198,016
	Financed by:			
	Reserves available to the Council			
1,462,791	Funds Earmarked for Future Projects	8	2,309,344	
-	Restricted Reserves		-	
434,232	General Reserve		605,096	
1,897,023				2,914,441
	Reserves Not Available to Council: Represents the Council's Net Investment in Fixed Assets less Outstanding Loans			
3,744,065	Capital Financing Account			3,283,606
5,641,088				6,198,047

These accounts have been approved by the Council.

....
Town Mayor

Date: ....

....
Responsible Financial Officer

Date: ....

Bicester Town Council

Notes to the Accounts (Unaudited)

31st March 2018

1 Interest and Investment Income

	2018	2017
	£	£
Interest Income - General Funds	8,272	14,341
	8,272	19,842

2 Employees

The average weekly number of employees during the year was as follows:

	2018	2017
	Number	Number
Full-time and Part Time	12	12
	12	12

All staff are paid within nationally agreed pay scales

One officer's remuneration excluding employers pension contributions was over £50,000.

3 Tangible Fixed Assets

	Freehold Land and Buildings	Vehicles and Equipment	Infrastructure Assets	Community Assets	Total
Cost	£	£			£
1 April 2017	2,177,243	929,411	190,569	124,762	3,421,985
Additions		46,162			46,162
Disposals					
	2,177,243	975,573	190,569	124,762	3,468,147

Although classified as capital expenditure, certain minor equipment purchases are not included above as they are not material in overall value.

4 Financing of Capital Expenditure

	2018	2017
	£	£
The following capital expenditure during the year:		
Fixed Assets purchased	46,162	142,484
	46,162	142,484
was financed by:		
Capital Grants	-	12,000
Revenue and Earmarked Reserves	46,162	130,484
	46,162	142,484

Bicester Town Council

Notes to the Accounts (Unaudited)

31st March 2018

5 **Debtors**

	2018	2017
	£	£
Debtors and Prepayments	62,151	30,139
V A T Recoverable	33,841	56,321
	95,992	86,460

6 **Creditors and Accrued Expenses**

	2018	2017
	£	£
Trade Creditors	18,322	95,781
Other Creditors	15,609	19,390
Accruals	206,800	123,749
Income in Advance	8,102	11,580
	248,833	250,500

7 **Long Term Liabilities**

At the close of business on 31 March 2010, the following loans to the Council were outstanding :

	2018	2017
	£	£
Public Works Loan Board	184,572	202,921
	184,572	202,921

The Council's loans are repayable as follows :

	2018	2017
	£	£
Within one year	18,822	18,349
From one to two years	4,875	18,822
From two to five years	14,625	14,625
From five to ten years	24,375	24,375
Over ten years	121,875	126,750
Total loan commitment	184,572	202,921

8 **Earmarked Reserves**

	Balance 1 April 2017	Contribution from Reserves	Contribution to fund Expenditure	Inter Reserve Trasnfer	Balance 31 March 2018
Play Areas And Open Space Investment	70,716	57,500	386		127,830
Tree Programme	171,357	80,000			251,357
Garth House	140,320	530,000			670,320
Maintenance Provision (Assets)	53,109	41,000	1,531		92,578
Equipment Replacement	38,919	7,500	24,297		22,122
Burial Ground Provision	398,246	50,000			448,246
Community and Elections	8,855	10,000			18,855
Future Projects	224,396				224,396
Claypit Allotments	24,093				24,093
Commuted Sums Replacement	227,700				227,700
Rolling Revenue	-				-
New Homes Bonus	-				-
Sports Village Contribution	80,000	56,167			136,167
Commuted Sums	-				-
Skate Park	15,580	15,000			30,580
Partnership	9,500	9,100			18,600
Pedestrianisation Scheme		15,000			15,000
Dog Litter Bins		1,500			1,500
	1,462,791	872,767	26,214	-	2,309,344

Earmarked Reserves represent sums set aside from the General Fund to finance future expenditure of either a capital or revenue nature.

9 **The Annual Return (Accounting Statements)**

	Box	2017	2018
Balances Brought Forward	1	1,618,252	1,897,023
Annual Precept	2	1,262,320	1,339,590
Total Other Receipts	3	263,190	763,018
Staff Costs	4	(339,853)	(380,573)
Loan Interest/Capital Payments	5	(26,102)	(25,914)
All Other Payments	6	(880,785)	(678,702)
Balances Carried Forward	7	1,897,023	2,914,443
Total Cash and Short Term Investments	8	2,061,293	3,067,282
Total Fixed and Long Term Assets	9	3,946,985	3,468,147
Total Borrowings	10	202,921	184,572

Item 12 Appendix 6.

Section 3 – External Auditor Report and Certificate 2017/18

In respect of BICESTER TOWN COUNCIL

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2017/18

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2017/18

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

BICESTER TOWN COUNCIL

Monday 18th June 2018

CHERWELL DISTRICT COUNCIL – BICESTER DOVECOTE PROJECT

Mayor: Councillor Sean Gaul
sean.gaul@hotmail.com

Contact Officer: Samantha Shippen – Chief Officer
☎ 01869 252915 samantha.shippen@bicester.gov.uk

Ward Affected: All

1. Background

1.1 Cherwell District Council has been working up a Heritage Lottery Bid for the Dovecote in Bicester for a little while. The bid is almost ready to submit and requires demonstration of support.

1.2 The project description is as follows – "*We will restore and create access to the 17th century Dovecote located on the site of the former Augustinian Priory in Bicester. It will become a focal point for telling the history of Bicester, imaginatively linked to other key historic buildings by a new historic town trail. A filmmaker will work with volunteers to record oral history, capturing residents' experiences of living and working in Bicester, and volunteers will be trained to lead guided walks. The project will raise the profile of Bicester's history and encourage a sense of place and pride in the town at a time when it is going through a period of significant growth and change. The Dovecote is located along a public footpath connecting retail outlet Bicester Village with the historic centre, and the project links to wider plans to attract visitors to spend time in the town and use the local shops and services*".

1.3 This Council is requested to consider signing a Memorandum of Understanding, a draft of which is attached at Appendix 1.

2. Recommendation

The Council is recommended to

1. **Support Cherwell District Council in the Bicester Dovecote Project;**
2. **Confirm that the Chief Officer may sign the Memorandum of Understanding.**

Item 13 Appendix 1

Cherwell District Council Heritage Lottery Fund Bid: Draft Memorandum of Understanding

Memorandum of Understanding

Between

Cherwell District Council

And

Bicester Town council

This Memorandum of Understanding (MoU) sets out the understanding between Cherwell District Council and Bicester Town Council in respect of how both parties will work together to progress the Bicester Dovecote project.

The Bicester Dovecote Project

We will restore and create access to the 17th century Dovecote located on the site of the former Augustinian Priory in Bicester. It will become a focal point for telling the history of Bicester, imaginatively linked to other key historic buildings by a new town trail, co-created by residents and history groups. New volunteers will be trained to lead guided walks and record oral history with both existing and new residents, capturing their experiences of living and working in the town. The project will provide residents with a sense of place and ownership at a time when Bicester is going through a period of regeneration and significant change. The Dovecote is located along a public footpath connecting retail outlet Bicester Village with the historic centre, and the project links to wider plans to attract shoppers to visit the town and use the local shops and services.

Timescales for delivery

Stage One: Subject to the award of Stage One Heritage Lottery Fund (HLF) Development Funding and the appointment of a Project Officer, it is anticipated that the first stage of the project will commence in April_2019 and will involve the development of detailed plans for two work streams:

a) Detailed planning and design of the building restoration and;

b) The development of community engagement and volunteer support to plan heritage interpretation, a heritage trail and record oral history.

Stage Two: The second phase of the Bicester Dovecote Project will involve implementing the building restoration and the launch of the town trail as well as other associated engagement events. This implementation stage of the project will be dependent on a successful bid for Stage 2 HLF funding and would commence in approximately April 2020 – ending in March 2021

Cherwell District Council Heritage Lottery Fund Bid: Draft Memorandum of Understanding

Project Delivery

The Bicester Dovecote Project will be delivered through partnership working with the signee(s) to this Memorandum of Understanding and also as listed in Appendix 1, who will also be signees to other similar MoUs with Cherwell District Council. The partnership with the signee(s) to deliver the project is important as Cherwell District Council cannot and should not deliver this by itself. This MOU will be used to demonstrate that there is wider local support for the project to the HLF.

Purpose

The overarching objectives of the Bicester Dovecote Project are as follows:

- To preserve the heritage of a key historic building and bring it in to active use
- To increase understanding about the history of Bicester
- To engage residents with and celebrate the history of Bicester
- To provide opportunities for volunteering

The above objectives will be accomplished through undertaking the following activities by the project partnership:

- Provide relevant expertise information and support as necessary for the bid to the HLF;
- Regular and consistent participation in the Project Steering Group or other such governance structure as required.
- Collaborating with the Project Officer and History Societies to shape and promote the programme, including the creation of heritage interpretation and the history trail as appropriate.

Review

This MoU will be reviewed and updated by all signees as a minimum at the following key milestones in the project:

1) When Stage One funding is confirmed;
2) When Stage Two funding is confirmed.

This will not preclude additional reviews and amendments to be carried as and when agreed is appropriate by signees to this MoU.

Funding

This MOU is not a commitment of funding from any of the signees.

Duration

This MoU may be modified by the mutual consent of the signees. The MoU will become effective upon the signature(s) of the signees and will remain in effect until modified or terminated by mutual consent of the signees or on the completion of the project.

Contact Information

Cherwell District Council Heritage Lottery Fund Bid: Draft Memorandum of Understanding

Partner name. Bicester Town council

Partner representative. Samantha Shippen

Position. Chief Officer

Address. Gath Park.Bicester

Telephone

Email

(REPEAT FOR EACH SIGNATORY TO THE DOCUMENT)

Cherwell District Council Heritage Lottery Fund Bid: Draft Memorandum of Understanding

Appendix 1 List of Partners involved in the delivery of the Bicester Dovecote Project.

Cherwell District Council

Bicester Town Council

Bicester Local History Society

Bicester Museum and Heritage Trust

St Edburg's Church

Value Retail (Bicester Village)