Bicester Town Council

BICESTER
TOWN COUNCIL

Finance Committee Meeting
Ref: FIN04/2021

Wednesday 9th December 2020 at 19:00hrs by Zoom (please see Agenda for login details)

Circulation: Town Mayor - Councillor Jason Slaymaker

Members:

Cllr Alex Thrupp – **Chairman**, Cllr Richard Mould – **Vice Chairman**, Cllr Nick Cotter, Cllr Dan Hallett, Cllr Nick Mawer, Cllr Zoe McLernon, Cllr Lynn Pratt, Cllr Les Sibley, Cllr Fraser Webster

Other Circulation, Substitute Members:

Cllr Harry Knight, Cllr James Metcalf, Cllr Robert Nixon, Cllr Dan Sames, Cllr Jason Slaymaker

Other Circulation:

Cllr Lawrie Stratford – OCC, Cllr Michael Waine – OCC, Cllr Tom Wallis – CDC, Cllr Lucinda Wing – CDC

BICESTER
TOWN COUNCIL

Council Offices, The Garth,
Launton Road,
Bicester,
Oxon. OX2 6PS
Telephone: 01869 252915
Email: enquiries@bicester.gov.uk
www.bicester.gov.uk

Wednesday 2nd December 2020

Sir/ Madam

A meeting of the **Finance Committee** will be held on **Wednesday 9th December 2020** at **19:00hrs** on Zoom.
In line with the Coronavirus Act 2020 and subsequent regulations governing local authorities' meetings, the Council will be holding this meeting via the online video conference facility, Zoom.

To join the Zoom meeting follow this link:
https://us02web.zoom.us/j/85355346818

Meeting ID: 853 5534 6818
Password: (to ensure online security it is recommended that meeting passwords are not publicised and are given directly to those intending to attend the meeting. Please therefore email enquiries@bicester.gov.uk for the password at least 24 hours before the scheduled meeting date).Telephone number to join by audio only: 0203 051 2874 (you will be prompted to enter the meeting ID and password before joining the meeting).

Samantha Shippen
Chief Officer

Agenda

All Council Meetings are open to the public and press, unless otherwise stated.

1. Apologies for Absence

To consider apologies and reasons for absence. Committee members who are unable to attend the meeting should notify the Chief Officer (samantha.shippen@bicester.gov.uk) prior to the meeting, stating the reason 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. Minutes of the Finance Committee

To confirm the **MINUTES** and **RESOLUTIONS** of the following Finance Committee meeting: **FIN03/2021 – Tuesday 6th October 2020.**

4. 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 shall speak for more than 2 minutes.

5. Finance Report

Committee is asked to review the attached Income, Expenditure and Variances Report to **Month 7.**

6. Bank Balances

Committee is asked to note the attached report detailing bank balances at end of October 2020 and nominate a Councillor to sign the bank reconciliation.

7. Payments

Committee is asked to approve the payment schedules since the Council Meeting on 6 October 2020.

8. Aged Debts/Bad Debts

The Committee is asked to consider the attached report.

9. Audit

The Committee is asked to consider the attached report.

10. Draft Budget 2021/22 & Projects Allocation

The Committee is asked to consider the attached report.

11. Forward Plan

Committee is asked to review and comment on the forward plan.

12. Date of Next Meeting

Tuesday 16th February 2021 at 19:00hrs.

Minutes of the Bicester Town Council Finance Committee Meeting

A meeting of the **Bicester Town Council Finance Committee** was held on Tuesday 6th October 2020 at 19:00hrs on Zoom.

Present:
Cllr Alex Thrupp - Chairman
Cllr Dan Hallett
Cllr Nick Mawer
Cllr Richard Mould
Cllr Lynn Pratt
Cllr Les Sibley
Cllr Frazer Webster

In Attendance:
Samantha Shippen – Chief Officer
Callum McMahon – Administration Officer

1. 142/2021 Apologies for Absence
RESOLVED that apologies be received from Cllr Nick Cotter and Cllr Zoe McLernon.

2. 143/2021 Declarations of Interest
RESOLVED that no declarations of interest were received.

3. 144/2021 Minutes of Finance Committee
RESOLVED to confirm the minutes of the Finance Committee meeting **FIN02/2021** held on–**Monday 27th July 2020 to be signed at a later date.**

4. 145/2021 Public Session
No members of the pubic were present.

5. 146/2021 Finance Report
RESOLVED that Committee **APPROVED** the Income, Expenditure and Variances Report to **Month 5.**

6. 147/2021 Bank Balances
RESOLVED that Committee **APPROVED** the bank balances and nominated Cllr Richard Mould to sign the bank reconciliation.

7. 148/2021 Payments
RESOLVED that the Committee **APPROVED** the payment schedules since the Finance Committee on **27th July 2020.**

8. 149/2021 Reappointment of internal auditor
RESOLVED that Committee **APPROVED** the extension of the Internal Audit contract with Mulberry & Co for the 2020/21 and 2021/22 financial years.

9. 150/2021 Rents

RESOLVED that Committee **AGREED**:

1. To grant a 50% reduction in rent charges for 2020/21 to Bicester Green, Savoir Fare, Bicester Tennis Club and Bicester Bowls Club as direct tenants of the Council.
- To continue to charge full rent to Oxfordshire County Council for Registrar services and Citizens Advice.
- To issue a press release as an example set by the council of supporting local businesses for the benefit of residents.

10. 151/2021 Forward Plan

RESOLVED that Committee **NOTED** the Forward Plan.

11. 152/2021 Date of Next Meeting: 9th December 2020 – 7pm

Close of Meeting: 19:32hrs

BICESTER TOWN COUNCIL
FINANCE COMMITTEE

Wednesday 9th December 2020

Finance Report

Chairman: Councillor Alex Thrupp
Telephone: 07854 652199 alex.thrupp@bicester.gov.uk

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

Ward Affected: All Wards

1. Background

1.1 This report details accounts as at the end of October 2020 - Month 7. For those accounts on a straight line we should be at 58.33%.

1.2 In accordance with Financial Regulation 4.8 items with an expected “material variance” of either £1,000 or 15% of budget, whichever is the greater, are reported below.

2. Expenditure

Account	Page	£Spend/ £Budget	Explanation	Comments
4031/102 Modern Gov	1	9,000/9,000	Complete for year	
4209/102 Member's Allowances	1	11,388/13,000	Complete for year	£1,612 underspend expected for year, with £840 to be moved to 2021/22
4024/105 Subscriptions	1	4,424/4,750	Most subscriptions paid in month 1	
4025/105 Insurance	1	17,714/20,000	Complete for year other than in year adjustments	3 year deal entered which reduced premium expected

Account	Page	£Spend/ £Budget	Explanation	Comments
4039/106 Waste Removal	2	994/0	Sanitary contract not budgeted	**Unbudgeted expenditure to be met from underspend elsewhere in cost centre**
107 Garth Lodge	2	406/0	Council tax, gas & electric costs due to empty property	
4063/109 COVID 19 Grants	3	8,140/0	New unplanned costs	**Unbudgeted expenditure to be met from General Reserve**
4064/109 OYAP	3	-12,000/12,000	2019/20 unpaid at year end	
4065/109	3	3,600/3,600	Complete for year	
4131/109 Bicester Vision Manager	3	5,000/5,000	Complete for year	
4170/109 CCTV	3	-5,150/5,150	2019/20 unpaid at year end	
4003/300 Temporary staff	3	33,263/28,000	Additional costs for park stewarding over summer	**Unbudgeted expenditure to be met from underspend in salaries**
4017/305 Cleaning Materials	4	394/110	Additional costs to cover COVID 19 assessment	
4039/305 Waste Removal	4	223/0	Sanitary contract not budgeted	
4017/306 Cleaning Materials	4	343/70	Additional costs to cover COVID 19 assessment	
4039/306 Waste Removal	4	223/0	Sanitary contract not budgeted	
4017/307 Cleaning Materials	5	343/0	Additional costs to cover COVID 19 assessment	
4036/307 Grounds & Building Maintenance	5	1790/1500	Additional costs to cover COVID 19 assessment	
4039/307 Waste Removal	5	224/0	Sanitary contract not budgeted	
4011/401 Rates	5	-7,183/3,850	Refund for prior years, awaiting review by VOA	
4050/401 Maintenance Bowls Club	5	-788/500	Payment against 2019/20 expenditure	
501 Town Council Events	6	961/53,000	Only 2 Events run as virtual	
4011/601 Rates	7	1,132/1,000	Complete for year. Under budgeted due to transitional relief reducing	**Overbudget by £132**

3. Income

Account	Page	£Receipt/ £Budget	Explanation	Comments
1014/106 Miscellaneous	2	2,220/0	Insurance reclaim for water ingress in 2019	
1006/107 Inc- Garth Lodge	2	968/15,000	Lodge let from 28/9/20 @ £1,100 pm	**Income for year will be reduced to £6,600**
1076/108 Precept	2	1,566,506/ 1,566,506	Complete for year	
1077/108 Precept Support Grant	2	30,858/15,429	Double amount received as expected	Surplus to offset reduction expected in 2021/22
301 Inc Open Spaces	4	764/4,000	Income expected below budget as no funfair/circus due to COVID 19 restrictions	
401 Inc Garth Park	5	407/21,308	Rents not raised for 20/21	
1011/404 Allotments	6	6,048/7,000	Some rents collected in March 2020	
501 inc Town Council Events	6	0/25,500	No events held	

4. Recommendation

The Committee is recommended to **APPROVE** the financial report to 31 October 2020.

Item 5 Appendix 1.

18/11/2020

10:44

Bicester Town Council

Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102	Civic and Democratic								
4028	Meetings and Hospitality	0	70	200	130		130	35.0%	
4031	Modern Gov	0	9,000	9,000	0		0	100.0%	
4150	Mayor's Expenses	0	1,750	1,750	0		0	100.0%	
4159	Elections	0	0	3,000	3,000		3,000	0.0%	
4160	Civic Expenses	95	157	11,000	10,843		10,843	1.4%	
4209	Member's Allowances	0	11,388	13,000	1,612		1,612	87.6%	
	Civic and Democratic :- Indirect Expenditure	**95**	**22,365**	**37,950**	**15,585**	**0**	**15,585**	**58.9%**	**0**
	Net Expenditure	**(95)**	**(22,365)**	**(37,950)**	**(15,585)**				
105	Central Services								
4000	Salaries	12,386	76,722	158,775	82,053		82,053	48.3%	
4001	Ers National Insurance	1,204	7,557	14,767	7,210		7,210	51.2%	
4002	Ers Pension	2,688	16,649	34,454	17,805		17,805	48.3%	
4009	Staff Travel	0	1	1,000	999		999	0.1%	
4015	Health and Safety	0	106	2,000	1,894		1,894	5.3%	
4020	Mobile Phones	60	354	750	396		396	47.2%	
4021	Office Phones	319	1,260	2,600	1,340		1,340	48.5%	
4022	Post	9	773	2,600	1,827		1,827	29.7%	
4023	Stationery	23	557	1,500	943		943	37.1%	
4024	Subscriptions	0	4,424	4,750	326		326	93.1%	
4025	Insurance	0	17,714	20,000	2,286		2,286	88.6%	
4026	Printing	0	0	500	500		500	0.0%	
4027	Ref. Booksand Publications	0	0	100	100		100	0.0%	
4030	Advertising & Promotions	0	0	500	500		500	0.0%	
4032	Recruitment Advertising	87	149	1,000	851		851	14.9%	
4033	Office Expenses	0	110	1,300	1,190		1,190	8.5%	
4034	Computer Support	717	11,644	18,000	6,356		6,356	64.7%	
4035	Maintenance-Office Equipment	0	216	200	(16)		(16)	108.1%	
4040	Website	165	380	1,000	620		620	38.0%	
4041	Photocopier	0	1,227	3,800	2,573		2,573	32.3%	
4055	Press & PR	0	1,313	2,750	1,438		1,438	47.7%	
4056	Legal and Professional Fees	0	625	10,000	9,375		9,375	6.3%	
4057	Audit Fees	0	150	4,000	3,850		3,850	3.8%	
4058	Accountancy	0	2,543	6,500	3,957		3,957	39.1%	
4070	Training & Conferences	0	165	7,500	7,335		7,335	2.2%	
4097	HR	0	229	5,400	5,171		5,171	4.2%	
4169	Newsletter	0	2,500	14,500	12,000		12,000	17.2%	
	Central Services :- Indirect Expenditure	**17,660**	**147,368**	**320,246**	**172,878**	**0**	**172,878**	**46.0%**	**0**
	Net Expenditure	**(17,660)**	**(147,368)**	**(320,246)**	**(172,878)**				

Continued over page

Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7 **Cost Centre Report**

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
106	Garth House								
1002	Inc-CAB Rent	0	0	4,250	4,250			0.0%	
1007	Inc-Registrars	0	0	5,500	5,500			0.0%	
1010	Inc-Garth Rooms Lettings	0	0	4,000	4,000			0.0%	
1014	Inc-Miscellaneous	0	2,220	0	(2,220)			0.0%	
	Garth House :- Income	**0**	**2,220**	**13,750**	**11,530**			**16.1%**	**0**
4004	Cleaning Contract	0	1,781	3,600	1,819		1,819	49.5%	
4011	Rates	0	7,360	24,000	16,640		16,640	30.7%	
4012	Water Charges	0	12	500	488		488	2.4%	
4013	Gas	0	(100)	2,500	2,600		2,600	(4.0%)	
4014	Electric	287	862	2,500	1,638		1,638	34.5%	
4017	Cleaning Materials	0	17	100	83		83	16.9%	
4036	Grounds & Buildings Mtce	0	160	3,000	2,840		2,840	5.3%	
4039	Waste Removal	0	994	0	(994)		(994)	0.0%	
4130	Building Security	0	940	1,500	560		560	62.7%	
4203	Window Cleaning	0	0	600	600		600	0.0%	
	Garth House :- Indirect Expenditure	**287**	**12,026**	**38,300**	**26,274**	**0**	**26,274**	**31.4%**	**0**
	Net Income over Expenditure	**(287)**	**(9,806)**	**(24,550)**	**(14,744)**				
107	Garth Lodge								
1006	Inc-Garth Lodge	968	1,336	15,000	13,664			8.9%	
	Garth Lodge :- Income	**968**	**1,336**	**15,000**	**13,664**			**8.9%**	**0**
4011	Rates	(329)	244	0	(244)		(244)	0.0%	
4013	Gas	9	93	0	(93)		(93)	0.0%	
4014	Electric	7	69	0	(69)		(69)	0.0%	
4052	Garth Lodge Costs	13	103	4,000	3,898		3,898	2.6%	
	Garth Lodge :- Indirect Expenditure	**(300)**	**509**	**4,000**	**3,491**	**0**	**3,491**	**12.7%**	**0**
	Net Income over Expenditure	**1,268**	**827**	**11,000**	**10,173**				
108	Corporate Finance								
1076	Inc-Precept	0	1,566,506	1,566,506	0			100.0%	
1077	Inc-Precept Support Grant	0	30,858	15,429	(15,429)			200.0%	
1096	Inc-Interest Received	288	2,868	8,000	5,132			35.8%	
	Corporate Finance :- Income	**288**	**1,600,232**	**1,589,935**	**(10,297)**			**100.6%**	**0**
4059	Bank Charges	124	1,016	2,400	1,384		1,384	42.3%	
4306	Loan Repayments	0	5,542	11,300	5,758		5,758	49.0%	
	Corporate Finance :- Indirect Expenditure	**124**	**6,558**	**13,700**	**7,142**	**0**	**7,142**	**47.9%**	**0**
	Net Income over Expenditure	**164**	**1,593,674**	**1,576,235**	**(17,439)**				

Continued over page

Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7 Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
109 Community Support								
4060 CAB	0	0	8,250	8,250		8,250	0.0%	
4061 Grants to Voluntary Org	0	0	22,000	22,000		22,000	0.0%	
4062 Shopmobility/Dialaride	0	0	4,750	4,750		4,750	0.0%	
4063 COVID 19 Grants	0	8,140	0	(8,140)		(8,140)	0.0%	
4064 OYAP	0	(12,000)	12,000	24,000		24,000	(100.0%)	
4065 TVP Crime Partnership	3,600	3,600	3,600	0		0	100.0%	
4131 Bicester Vision Manager	0	5,000	5,000	0		0	100.0%	
4133 Partnership	0	0	6,000	6,000		6,000	0.0%	
4170 CCTV	0	(5,150)	5,150	10,300		10,300	(100.0%)	
4191 Community Woodland	0	0	5,000	5,000		5,000	0.0%	
4192 Youth Initiatives	0	0	10,000	10,000		10,000	0.0%	
Community Support :- Indirect Expenditure	**3,600**	**(410)**	**81,750**	**82,160**	**0**	**82,160**	**(0.5%)**	**0**
Net Expenditure	**(3,600)**	**410**	**(81,750)**	**(82,160)**				
110 Projects								
4100 Purchase New Machinery	0	0	25,000	25,000		25,000	0.0%	
4300 New Computer Equipment	0	0	7,000	7,000		7,000	0.0%	
4301 Garth House Redevelopment	0	2,000	40,000	38,000		38,000	5.0%	
4305 New Cemetery	0	0	61,968	61,968		61,968	0.0%	
4312 Asset Maintenance	0	0	60,000	60,000		60,000	0.0%	
4313 Play Area/Open Space Inv.	0	0	50,000	50,000		50,000	0.0%	
4314 Town Centre	0	0	25,000	25,000		25,000	0.0%	
Projects :- Indirect Expenditure	**0**	**2,000**	**268,968**	**266,968**	**0**	**266,968**	**0.7%**	**0**
Net Expenditure	**0**	**(2,000)**	**(268,968)**	**(266,968)**				
300 Environmental Services								
4000 Salaries	11,873	85,064	179,688	94,624		94,624	47.3%	
4001 Ers National Insurance	1,032	7,072	15,994	8,922		8,922	44.2%	
4002 Ers Pension	2,576	18,269	40,129	21,860		21,860	45.5%	
4003 Temporary Staff	4,389	33,236	33,236	0		0	100.0%	
4016 Uniform & PPE	0	608	1,400	792		792	43.4%	
4020 Mobile Phones	129	960	2,900	1,940		1,940	33.1%	
4042 Maintenance Machinery	97	790	7,000	6,210		6,210	11.3%	
4044 Petrol,Oil & Gas	482	1,901	6,000	4,099		4,099	31.7%	
4045 Tools	0	235	0	(235)		(235)	0.0%	
4178 Vehicle Maintenance	306	1,243	3,000	1,757		1,757	41.4%	
Environmental Services :- Indirect Expenditure	**20,886**	**149,378**	**289,347**	**139,969**	**0**	**139,969**	**51.6%**	**0**
Net Expenditure	**(20,886)**	**(149,378)**	**(289,347)**	**(139,969)**				

Continued over page

Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7 Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
301 Open Spaces								
1037 Inc-Keta Field Pitches	167	764	2,500	1,736			30.6%	
1040 Inc-Keble Rd Pitches	0	0	1,500	1,500			0.0%	
Open Spaces :- Income	**167**	**764**	**4,000**	**3,236**			**19.1%**	**0**
4126 Lease of Open Spaces	0	10	21	11		11	47.6%	
4154 Tree Maintenance	0	11,288	40,000	28,712		28,712	28.2%	
4175 Maintenance of Open Spaces	223	2,455	7,500	5,045		5,045	32.7%	
4190 Parks and Garden Contract	0	79,604	325,000	245,396		245,396	24.5%	
4204 Pest Control	0	58	500	442		442	11.6%	
Open Spaces :- Indirect Expenditure	**223**	**93,414**	**373,021**	**279,607**	**0**	**279,607**	**25.0%**	**0**
Net Income over Expenditure	**(56)**	**(92,650)**	**(369,021)**	**(276,371)**				
305 Pingle Field								
1028 Inc-Pavilions/Piitches	1,588	2,653	5,000	2,347			53.1%	
Pingle Field :- Income	**1,588**	**2,653**	**5,000**	**2,347**			**53.1%**	**0**
4012 Water Charges	0	591	900	309		309	65.7%	
4014 Electric	196	574	3,500	2,926		2,926	16.4%	
4017 Cleaning Materials	50	394	110	(284)		(284)	358.3%	
4036 Grounds & Buildings Mtce	0	1,063	2,000	937		937	53.2%	
4039 Waste Removal	0	223	0	(223)		(223)	0.0%	
4130 Building Security	0	480	1,000	520		520	48.0%	
Pingle Field :- Indirect Expenditure	**246**	**3,326**	**7,510**	**4,184**	**0**	**4,184**	**44.3%**	**0**
Net Income over Expenditure	**1,342**	**(673)**	**(2,510)**	**(1,837)**				
306 Sunderland Drive								
1028 Inc-Pavilions/Piitches	168	295	2,000	1,705			14.7%	
Sunderland Drive :- Income	**168**	**295**	**2,000**	**1,705**			**14.7%**	**0**
4012 Water Charges	0	202	900	698		698	22.4%	
4013 Gas	79	379	800	421		421	47.4%	
4014 Electric	26	278	2,200	1,922		1,922	12.6%	
4017 Cleaning Materials	50	343	70	(273)		(273)	489.7%	
4036 Grounds & Buildings Mtce	0	1,919	3,000	1,081		1,081	64.0%	
4039 Waste Removal	0	223	0	(223)		(223)	0.0%	
4130 Building Security	0	640	1,000	360		360	64.0%	
Sunderland Drive :- Indirect Expenditure	**155**	**3,983**	**7,970**	**3,987**	**0**	**3,987**	**50.0%**	**0**
Net Income over Expenditure	**13**	**(3,688)**	**(5,970)**	**(2,282)**				

Continued over page

Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7 | **Cost Centre Report**

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
307 Bicester Field								
1028 Inc-Pavilions/Piitches	448	639	1,700	1,061			37.6%	
Bicester Field :- Income	**448**	**639**	**1,700**	**1,061**			**37.6%**	**0**
4012 Water Charges	0	230	1,000	770		770	23.0%	
4014 Electric	128	722	2,100	1,378		1,378	34.4%	
4017 Cleaning Materials	50	343	0	(343)		(343)	0.0%	
4036 Grounds & Buildings Mtce	0	1,790	1,500	(290)		(290)	119.3%	
4039 Waste Removal	0	224	0	(224)		(224)	0.0%	
4130 Building Security	0	450	500	50		50	90.0%	
Bicester Field :- Indirect Expenditure	**178**	**3,758**	**5,100**	**1,342**	**0**	**1,342**	**73.7%**	**0**
Net Income over Expenditure	**270**	**(3,119)**	**(3,400)**	**(281)**				
308 Whitelands Sports Village								
1201 Contribution from Commuted Sum	0	0	40,000	40,000			0.0%	
1250 Contribution from EMR	0	0	10,000	10,000			0.0%	
Whitelands Sports Village :- Income	**0**	**0**	**50,000**	**50,000**			**0.0%**	**0**
4069 SW Sports Village	0	13,886	56,400	42,515		42,515	24.6%	
4075 SW Sports Village Sinking Fund	0	0	10,000	10,000		10,000	0.0%	
4190 Parks and Garden Contract	0	0	70,000	70,000		70,000	0.0%	
Whitelands Sports Village :- Indirect Expenditure	**0**	**13,886**	**136,400**	**122,515**	**0**	**122,515**	**10.2%**	**0**
Net Income over Expenditure	**0**	**(13,886)**	**(86,400)**	**(72,515)**				
401 Garth Park								
1008 Inc-Bowls Club	0	0	1,450	1,450			0.0%	
1009 Inc-Tennis Club	0	0	1,250	1,250			0.0%	
1014 Inc-Miscellaneous	0	407	0	(407)			0.0%	
1015 Inc Garth Park Cafe	0	0	18,608	18,608			0.0%	
Garth Park :- Income	**0**	**407**	**21,308**	**20,901**			**1.9%**	**0**
4011 Rates	0	(7,134)	3,850	10,984		10,984	(185.3%)	
4012 Water Charges	0	59	650	591		591	9.1%	
4013 Gas	0	48	500	452		452	9.6%	
4014 Electric	237	820	3,500	2,680		2,680	23.4%	
4036 Grounds & Buildings Mtce	475	2,293	5,100	2,808		2,808	45.0%	
4039 Waste Removal	130	2,412	7,000	4,588		4,588	34.5%	
4046 Horticultural Supplies	0	2,114	4,000	1,886		1,886	52.8%	
4050 Maintenance Bowls Club	(1,226)	(788)	500	1,288		1,288	(157.5%)	
4129 Garth Park Toilets	2,500	0	10,000	10,000		10,000	0.0%	

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4130	Building Security	0	75	400	325		325	18.8%	
4177	Maintenance Bandstand & Well	0	24	1,000	976		976	2.4%	
	Garth Park :- Indirect Expenditure	**2,116**	**(76)**	**36,500**	**36,576**	**0**	**36,576**	**(0.2%)**	**0**
	Net Income over Expenditure	**(2,116)**	**484**	**(15,192)**	**(15,676)**				
402	Play Areas								
4123	Maintenance Play Areas	0	6,039	10,000	3,961		3,961	60.4%	
4180	ROSPA Inspections	3,520	3,520	4,000	480		480	88.0%	
	Play Areas :- Indirect Expenditure	**3,520**	**9,559**	**14,000**	**4,441**	**0**	**4,441**	**68.3%**	**0**
	Net Expenditure	**(3,520)**	**(9,559)**	**(14,000)**	**(4,441)**				
404	Allotments								
1011	Inc-Allotments	77	6,048	7,000	952			86.4%	
	Allotments :- Income	**77**	**6,048**	**7,000**	**952**			**86.4%**	**0**
4012	Water Charges	0	(16)	1,750	1,766		1,766	(0.9%)	
4054	Allotments Costs	(333)	92	500	408		408	18.4%	
4155	Rent	0	831	831	0		0	100.0%	
	Allotments :- Indirect Expenditure	**(333)**	**907**	**3,081**	**2,174**	**0**	**2,174**	**29.4%**	**0**
	Net Income over Expenditure	**410**	**5,142**	**3,919**	**(1,223)**				
501	Town Council Events								
1018	Inc-Carnival	0	0	3,000	3,000			0.0%	
1030	INC - EVENT 1	0	0	5,000	5,000			0.0%	
1032	Inc- EVENT 3	0	0	6,500	6,500			0.0%	
1035	Special Events	0	0	1,000	1,000			0.0%	
1045	Inc-Christmas Lights	0	0	4,000	4,000			0.0%	
1049	Inc-EVENT 2	0	0	6,000	6,000			0.0%	
	Town Council Events :- Income	**0**	**0**	**25,500**	**25,500**			**0.0%**	**0**
4071	EVENT 1	0	0	8,000	8,000		8,000	0.0%	
4088	EVENT 3	0	0	8,000	8,000		8,000	0.0%	
4092	Teddy Bears Picnic/Superheroes	0	866	4,000	3,134		3,134	21.7%	
4115	Special Events	0	95	5,000	4,905		4,905	1.9%	
4120	Carnival	0	0	9,500	9,500		9,500	0.0%	
4134	EVENT 2	0	0	6,000	6,000		6,000	0.0%	
4135	Food Festival	0	0	3,000	3,000		3,000	0.0%	
4157	Christmas Lights Switch On	0	0	9,500	9,500		9,500	0.0%	
	Town Council Events :- Indirect Expenditure	**0**	**961**	**53,000**	**52,039**	**0**	**52,039**	**1.8%**	**0**
	Net Income over Expenditure	**0**	**(961)**	**(27,500)**	**(26,539)**				

Continued over page

Detailed Income & Expenditure by Budget Heading 31/10/2020

Month No: 7 **Cost Centre Report**

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
601 Cemetery								
1020 Inc-Cemetery	5,746	14,194	20,000	5,806			71.0%	
Cemetery :- Income	**5,746**	**14,194**	**20,000**	**5,806**			**71.0%**	**0**
4011 Rates	0	1,132	1,000	(132)		(132)	113.2%	
4012 Water Charges	0	272	400	128		128	68.0%	
4014 Electric	36	137	250	113		113	54.6%	
4036 Grounds & Buildings Mtce	0	181	0	(181)		(181)	0.0%	
4039 Waste Removal	208	1,148	1,800	652		652	63.8%	
Cemetery :- Indirect Expenditure	**244**	**2,869**	**3,450**	**581**	**0**	**581**	**83.2%**	**0**
Net Income over Expenditure	**5,502**	**11,325**	**16,550**	**5,225**				
801 Street Scene								
4029 Street Furniture	0	0	2,000	2,000		2,000	0.0%	
4083 Pedestrianisation Scheme	0	0	13,000	13,000		13,000	0.0%	
4112 Repairs & Maint. Clocks	0	270	500	230		230	54.0%	
4151 Litter Bin Provosion	0	993	3,000	2,007		2,007	33.1%	
4200 Christmas Lights Maint/Storage	0	0	25,000	25,000		25,000	0.0%	
4216 Litter/Dog Bin Emptying	8,752	8,752	17,400	8,648		8,648	50.3%	
Street Scene :- Indirect Expenditure	**8,752**	**10,015**	**60,900**	**50,885**	**0**	**50,885**	**16.4%**	**0**
Net Expenditure	**(8,752)**	**(10,015)**	**(60,900)**	**(50,885)**				
901 Earmarked Reserves								
9007 Community and Elections	0	0	26,556	26,556		26,556	0.0%	
9011 Play Areas/Open Space Investme	0	0	233,902	233,902		233,902	0.0%	
9013 Equipment Replacement/Mtce	0	0	134,863	134,863		134,863	0.0%	
9014 Green Infrastructure	0	0	307,057	307,057		307,057	0.0%	
9016 Town Centre	0	0	21,000	21,000		21,000	0.0%	
9020 BTC Premises	0	0	1,140,764	1,140,764		1,140,764	0.0%	
9036 Shopmobilty	0	0	4,750	4,750		4,750	0.0%	
9039 Burial Ground Provision	0	0	544,096	544,096		544,096	0.0%	
9042 SW Sports Village Contribution	0	0	166,167	166,167		166,167	0.0%	
9043 Skate Park	0	3,750	6,750	3,000		3,000	55.6%	
9044 Partnership	0	0	24,100	24,100		24,100	0.0%	
9045 Pedestrianisation Scheme	0	0	28,000	28,000		28,000	0.0%	
9046 Sports Village Sinking Fund	0	0	20,000	20,000		20,000	0.0%	
Earmarked Reserves :- Indirect Expenditure	**0**	**3,750**	**2,658,005**	**2,654,255**	**0**	**2,654,255**	**0.1%**	**0**
Net Expenditure	**0**	**(3,750)**	**(2,658,005**	**(2,654,255**				

Continued over page

Bicester Town Council

Detailed Income & Expenditure by Budget Heading 31/10/2020

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	9,451	1,628,789	1,755,193	126,404			92.8%	
Expenditure	57,454	486,144	4,413,198	3,927,054	0	3,927,054	11.0%	
Net Income over Expenditure	(48,003)	1,142,645	(2,658,005)	(3,800,650)				
Movement to/(from) Gen Reserve	(48,003)	1,142,645						

Agenda Item 6.

Bicester Town Council
Financial Statement at31 October 2020

Cash and Bank Balances		
Current Bank Account	252,346	
Wages Account	47,724	
Carnival Account	155	
CCLA Public Sector Deposit	2,000,000	
Barclays Treasury Deposit	1,472,185	
Santander Deposit	240,489	
Lloyds Treasury Account	549,175	
Petty Cash	47	
Cash Floats	0	
		4,562,121
Monies Owed to Council		
Vat Refund Due	1,996	
Owed by Customers	14,174	
Prepayments and Other Debtors	4,798	20,968
		4,583,089
Less: Monies Owed by Council		
Owed to suppliers	29,409	
Paye Due/ Pension Due	6,340	
Retentions Due	9,523	
Accruals	8,112	
		53,384
Total Current Assets		4,529,705

Represented by		
General Reserve		
Current Year Surplus		1,142,645
Plus: Contribution from Earmarked		3,750
		1,146,395
Brought Forward at 1st April 2020		729,055
General Reserve Balance to date		1,875,450
Earmarked Reserves		
Balance at 1st April 2020	2,658,005	
Less: Used to Date	3,750	2,654,255
Total Reserves		4,529,705

0

Payments since Finance Committee 6 October 2020

AGENDA ITEM 7

BACS

Date	Pg ended	Amount	Officer	Councillor	Councillor
30/09/2020	302	£21,129.57	S.Shippen	*requires signature*	
14/10/2020	340	£16,999.54	S.Shippen	*requires signature*	
22/10/2020	342	£20,215.84	S.Shippen	*requires signature*	
16/11/2020	346	£12,723.64	S.Shippen	*requires signature*	

Single Payments

Date	Payee	Amount	Officer	Officer	Cllr	Cllr

Cheques

Date	Cheque No	Payee	Amount	Officer	Councillor	Councillor

Direct Debits

Date	Payee	Amount

BICESTER TOWN COUNCIL
FINANCE COMMITTEE

Wednesday 9th December 2020

Aged Debts

Chairman: Councillor Alex Thrupp
Telephone: 07854652199 alex.thrupp@bicester.gov.uk

Sam Shippen – Chief Officer
Telephone: 01869 252915 samantha.shippen@bicester.gov.uk

Ward Affected: All Wards

1. Background

1.1 Following the recent visit of the Internal Auditor, a review of aged debts was recommended.

1.2 The Council currently has only one debt outstanding that is considered an aged debt of more than three months. This is for £50 and is currently under recovery action.

1.3 The Chief Officer has the authority, should it be required, to write off the debt should it prove to be non recoverable.

2. Recommendation

The Committee is recommended to **NOTE** the information.

BICESTER TOWN COUNCIL
FINANCE COMMITTEE

Wednesday 9th December 2020

Audit

Chairman: Councillor Alex Thrupp
Telephone: 07854652199 alex.thrupp@bicester.gov.uk

Sam Shippen – Chief Officer
Telephone: 01869 252915 samantha.shippen@bicester.gov.uk

Ward Affected: All Wards

1. Background

1.1 The Council has received both the concluded audit for 2019/20 and the first internal audit of 2020/21.

1.2 The conclusion of audit for 2019/20 was received without any queries and has no comments for action, it is attached at Appendix 1. The Chief Officer has posted the required public notice.

1.3 The Council is required by law to approve the conclusion of audit. The usual practice in this Council is following review by the Finance Committee.

1.4 The Internal Auditor, Mulberry & Co visited on 4 November 2020 to undertake the first interim audit for 2020/21. The report is attached at Appendix 2.

1.5 There are four recommendations included in the report at page 15, the Committee should consider an action plan in response to the recommendations.

2. Suggested Response to Internal Auditor

2.1 **Governance** – Standing Orders Review – this is due to return to the Policy Committee on 21 December 2020.

2.2 **Budget** – 3 year forecast – this has been included on the agenda for this Committee.

2.3 **Reserves** – reserves are allocated to earmarked for a variety of future needs, some proposals are included in this agenda.

2.4 **Investments** – the Internal Auditor expressed concern that some investments are no longer producing a return, Committee consideration is requested in respect of reviewing the level of investment with CCLA Public Sector Deposit Fund.

3. Recommendation

The Committee is recommended to

1. **REVIEW** the suggested responses and
2. **AGREE** an appropriate action plan in response to the matters raised.

Item 9 Appendix 1

Section 3 - External Auditor Report and Certificate 2019/20

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 2020; 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 and Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

~~(Except for the matter 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 the 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:

NONE

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

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 2020.

~~*We do not certify completion because:~~

External Auditor Name

MOORE

External Auditor Signature Moore

Date 20/11/2020

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

Item 9 Appendix 2

MULBERRY & CO
Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

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

4th November 2020

Dear Sam

Re: Bicester Town Council
Internal Audit Year Ended 31st March 2020

Executive Summary
Following completion of our interim internal audit on the 4th November 2020 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.**

At the interim visit we reviewed and performed tests on the following areas:

- Review of the accounting system & financial reporting package
- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments & Insurance
- Review of the Budgeting Process
- Review of Salaries
- Review of fixed asset register
- Review of annual charges

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

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 and are a model of good practice.

I would like to thank Sam for her 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.

It is therefore our opinion that the systems and internal procedures at Bicester Town Council are well established, and followed.

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

The Council continues to uses RBS Rialtus as a day to day accounting package, this is a tried and tested industry specific package, therefore I make no recommendation to change.

The system is used daily to report on and record the financial transactions of that of the Council. There are multiple users with their own individual logons, the Chief Officer acts as administrator.

The client has a complex password and two factor sign process for the IT system. Each user then required to logon to hosted Citrix environment, after which they login for the finance package. This provides sufficient levels of access security.

Every month, a month end hard close down is performed by an outside contractor, various reports are printed and filed in hard& soft copy, these include but are not limited to; Income and expenditure against budget, cashbooks, bank reconciliations and other reports as fit. The month end reporting is then reported to the Chief Officer and in turn a report is taken to finance committee.

A review of the cashbook shows that all data fields are being entered, the hard copy reports are easy to read and logically filed. 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 1/4/20 and confirmed they could be agreed back to the audited accounts for 2019/20.

The Council is VAT registered and the last VAT return was for the quarter ended 30th September 2020, which shows a refund of £28,745.99 which was received by direct credit from HMRC in October 2020. This is also an indicator that the council is up to date with its postings on the financial package.

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

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

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Interim Audit

Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.

External auditors report & notice of conclusion has not been returned by the auditor to the council as at today's date. Past testing shows these will be posted to the website when received.

Evidence was noted in the minutes of the internal auditor's report being reviewed and accepted in the 22nd June 2020 meeting. [022/2021]

Check that the council's Financial Regulations are being routinely followed.
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

Financial regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts.

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.

- £25,000 + Full council
- £10.000 - £25,000 – Committee
- £2,500 - £10,000 – Chief Office, mayor or chair of committee
- 0 - £2,500 – power to spend

The council uses a manual Purchase Order (PO) system for the majority of expenditure items and has a strong procedure in place to ensure that all expenditure is authorised in line with financial regulations

1. Expenditure requirement is identified and notified to appropriate manager/administration officer

2. The administration officer completes PO which is copied and is passed to either the Chief Officer or Service Manager for signature approval. The PO is sometimes annotated with notes re budget etc. Due to the current pandemic the system has been amended and PO are authorised by email trail. – I have verified an email trail with the assistance of the Chief Officer which showed amendment and approval.

3. Administration Officer places order for goods or services.

4. Supplier Invoices are received and passed to Administration Officer for processing
   - A pink slip is attached to each and every supplier invoice.
   - Pink copy PO– attached to supplier invoice

5. Supplier Invoice passed to Chief Officer or Service Manager for approval.

6. Invoice then posted to finance package.

7. Report run on finance package to detail invoices due for payment. Invoices cross checked against report

8. Payment set up by Administration Officer on the on-line banking system and batch listing printed in hard copy and sent digitally for councillors to review. The hard copy is signed by councillors at a later date. Due to the pandemic the system has been altered – the Chief Officer is setting up the payments and the council are approving payments. The dual authorisation system will be reinstated as soon as practicable.

   The chief officer was able to demonstrate an email thread of authorisations for payments. I am under no doubt the council is authorising payments and that they are made in the proper manner.

In respect of motor insurance, drivers are checked annually.

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

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

I confirmed that the 2020-21 budget and precept setting process was underway at the time of our interim audit, with all precepting authority deadlines achievable. 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 August 2020 total reportable income was £1,613,507 (Annual Budget £1,755,193), and expenditure £386,534 (annual budget £1,755,193). The expenditure is under budget due in the main to projects underspend. It would appear that the council is underspending this year. The current outturn indication is that the council will make a surplus this year.

In respect of reserves at the 31-08-20, the council has £1,956,028 of general reserves and earmarked reserves £2,658,005. The council has 13 earmarked reserves covering various projects the largest being BTC at £1,140,764, followed by burials at £544,096.

The councils' reserves are still very high with little indication that these will be utilised, it will be a requirement to explain this to the external auditor at the year-end again. **I remind council it does not have the power to accumulate funds and that these must be spent for the benefit of the local community.**

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

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Annual charges were last reviewed by Policy Committee in 27th January 2020. I verified this to invoices raised.

The precept of £1,566,506 has been received in full and correctly posted to the accounts – this agreed to the accounts and bank statement.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

The council has detailed fixed asset registered maintained on excel. These are working documents and clearly show the movement of assets. Assets are correctly stated at historic or proxy cost. Any addition to the asset register is normally with a cost value greater than £1,000.

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 non cash investments over 1 year.

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

I. BANK & CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

At the interim audit date the council had a reconciled bank position and evidence shows the council is undertaking regular monthly reconciliations. The minutes show review and a councillor is nominated to sign them when pandemic restrictions allow.

I have seen that the May bank statement have been signed by the mayor. The chief officer will have the later reconciliations and bank statements signed in due course.

It is noted that the council has sums invested with Santander and Lloyds that are not earning interest. The Chief Office wrote a report to council in July 2020 in this regard. **I recommend council review its investment process with a view to ensuring return on investment.**

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.

	the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	*year end if relevant.*	
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*	**N/A** – the council has no trusts.

K. LIMITED ASSURANCE REVIEW (FINAL AUDIT)

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")

Not applicable

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

Internal audit requirement

The authority has demonstrated that during summer 2020 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Due to the Covid 19 outbreak, the statutory deadlines have been changed as follows:

The publication date for final, audited, accounts was moved from the 30 September to 30 November 2020 for all local authority bodies. To give local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of July was removed. Instead, local authorities must commence the public inspection period on or before the first working day of September 2020.

This means that draft accounts must be approved by 31 August 2020 at the latest. However, they may be approved earlier, and we would encourage councils to do so wherever possible, to help manage overall pressure on audit firms towards the end of the year.

Authorities must publish the dates of their public inspection period, and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations implementing these measures were laid on 7 April and are due to come into force on 30 April 2020.

I confirmed with the Chief Officer that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection - Key date	2018/19 Actual	2019-20 Actual
Accounts approved at full council	24/06/19	22/6/20
Date Inspection Notice Issued and how published	28/06/19	29/06/20
Inspection period begins	01/07/19	01/07/20
Inspection period ends	09/08/19	11/08/20
Correct length	Yes	yes
Common period included?	Yes	yes
Summary of rights document on website?	**Attached to inspection announcement**	**Attached to inspection announcement**

SI 2020/404 The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020. This SI amends the deadline by which the Annual Governance Statement and Statement of Accounts of the Annual Governance and Accountability Return (AGAR) together with any certificate or opinion issued by the local auditor must be published from 30 September 2020 to 30 November 2020. Previously there was a requirement for all smaller authorities to have a common period for the exercise of public rights, being the first 10 working days of July.

Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Governance	I remind council that standing orders must be reviewed and adopted by the council year end as current 2017/18 standing orders are becoming aged.	
Budget	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.	
Reserves	I remind council it does not have the power to accumulate funds and that these must be spent for the benefit of the local community.	
Investments	I recommend council review its investment process with a view to ensuring return on investment.	

BICESTER TOWN COUNCIL
FINANCE COMMITTEE

Wednesday 9th December 2020

Draft Budget 2021/22 & Projects Allocation

Chairman: Councillor Alex Thrupp
Telephone: 07854652199 alex.thrupp@bicester.gov.uk

Sam Shippen – Chief Officer
Telephone: 01869 252915 samantha.shippen@bicester.gov.uk

Ward Affected: All Wards

1. Background

1.1 The draft budget for 2021/22 is attached at Appendix 1 of this report for consideration and review by the Committee. At present the projects budget is included as a bulk sum, the Committee should consider any proposed allocation.

1.2 All budget lines have been reviewed by both the Policy and Environment Committees with the historical data taken into account in alongside known additional requirements.

1.3 There are no proposed increases in fees and charges for room bookings, sports pitches, allotments or cemeteries for 2021/22.

1.4 By the time of the it is not expected that the tax base will be available. The Policy Committee on 21st December is likely to be the first point at which the tax base will be known in draft.

1.5 The budget will be set by Council on 18th January 2021, as there is not another planned meeting of this Committee, any further review should be delegated to either Policy Committee or the Chief Officer in consultation with the Chairman and Vice Chairman of the Committee.

1.6 A draft forward budget forecast for three subsequent years to 2024/25 has been compiled using a basis of 2% per annum increase and is attached at Appendix 2 for review.

1.7 The Environment Committee reviewed and agreed its requests for spend from projects budgets and/or earmarked reserves which are summarised in the report below. As earmarked reserves are available currently, the Committee should consider whether spend can be undertaken in advance of the 2021/22 financial year.

2. Capital and other projects requested by Environment Committee

2.1 At the meeting held on 30 November 2020, the Environment Committee considered reports and recommended spend for play areas, litter & dog bins, defibrillators at pavilions, replacement doors at Bowls Club, pathways at Garth Park and some vehicle/machinery purchases which require approval for funding from this Committee.

2.2 The Chief Officer has reviewed current budgets and earmarked reserves in order to make the request to this Committee.

2.3 Items and costs identified are for budgeting purposes, they would be subject to procurement requirements at the point of purchase.

3. Play Areas

3.1 The Environment Committee approved a total requirement for improvements and repairs of £191,000 plus a sum (not yet established) for improvements to Cranesbill Drive play area.

3.2 There is a 2020/21 project budget of £50,000 of which there has been no spend to the date of the report.

3.3 In addition there is an earmarked reserve of £233,902 at the time of writing there has been no spend.

3.4 The resulting available fund is £283,902, therefore approval could be given for immediate tendering rather than waiting until 2021/22.

3.5 The Committee should be aware that we are only part way through a five year refurbishment plan, so consideration needs to be given to increasing the projects budget allocation going forward to ensure there is available funding for future requirements.

4. Litter & Dog Bins

4.1 The Environment Committee approved a total requirement for replacement bins of up to £42,640 subject to investigation of the provision of recycling bins.

4.2 Due to specific bin type being chosen, Financial Regulations will be required to be set aside to enable this project to go ahead as tendering would not be applicable. Officers are negotiating a discount on book prices due to the bulk order.

4.3 There is a green infrastructure earmarked reserve of £307,057, therefore approval could be given for immediate ordering of those bins for areas not under investigation for recycling rather than waiting until 2021/22.

5. Defibrillators

5.1 The Environment Committee approved a total requirement for defibrillators at Pingle Field and Bicester Fields pavilions of £3,398.

5.2 The cost was identified to be met from the Equipment Replacement/Maintenance Earmarked Reserve which has a balance of £134,863 currently, therefore approval could be given for immediate purchase rather than waiting until 2021/22.

6. Bowls Club

6.1 The Environment Committee approved a quotation for replacement external doors at the Bowls Club at a cost to the Council of £3,401.71.

6.2 As this is an essential replacement that requires immediate action, funding is requested from the 2020/21 project budget for Asset Maintenance which has a balance of £60,000.

7. Garth Park Pathways

7.1 The Environment Committee approved a total requirement for replacement footpaths at a cost of £55,500 to be met within the 2021/22 projects budget allocation.

7.2 The projects budget allocation is currently included in the draft budget at £270,000 with no detailed breakdown.

8. Vehicles & Machinery

8.1 The Environment Committee approved an anticipated requirement for a replacement small van with an electric vehicle at a cost of £25,000 and a wood chipper/shredder at an estimated cost of £11,000.

8.2 These items could be funded in 2021/22 from earmarked reserve for Equipment Maintenance/Replacement which has a balance of £134,863 currently.

9. Summary

In order to assist decision making, a summary of proposals for capital and other projects is included below.

Item	Cost £	From	Current Balance £	Resulting balance £
Play areas	191,000 +	Play EMR	233,902	42,902 -
Bins	42,640	Green EMR	307,057	264,417
Defibrillators	3,398	Equip EMR	134,863	131,465
Doors	3,401.71	Projects Asset	60,000	56,598.29
Pathways	55,500	Projects 21/22	270,000	214,500
Van	25,000	Equip EMR	131,465	106,465
Wood chipper	11,000	Equip EMR	106,465	95,465

10. Recommendations

The Committee is recommended to

1. **APPROVE** the 2021/22 Draft Budget, subject to any required additional review to be undertaken by Policy Committee following receipt of the tax base information;

2. **APPROVE** the allocation of projects budget for 2021/22

3. **AGREE** that fees and charges be held for 2021/22;

4. **APPROVE** the three year forecast budget;

5. **APPROVE** the capital and project funding requested by the Environment Committee as detailed in the report;

new code
remove code
check figure
altered figure

Bicester Town Council

DRAFT Income & Expenditure by Budget Heading 2021/22

POLICY & FINANCE

102 Civic & Democratic

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Actual to 30/09/2020	Expected utturn 20/21	Budget 2021/22	Notes	Difference
4028 Meetings/Hospitality	68	137	78	53	200	70	100	200		
4031 ModernGov	0	0	0	0	9,000	9,000	9,000	7,250		
4150 Mayor's Expenses	1,500	1,500	1,750	1,750	1,750	1,750	1,750	1,750		
4159 Election Expenses	5,918	3,876	2,638	0	3,000	0	3,000	3,000	tfr to EMR at year end	
4160 Civic Expenses	8,954	8,458	14,905	8,491	11,000	62	4,000	11,000		
4209 Members Allowances	12,769	12,600	11,760	12,264	13,000	11,388	12,228	13,800	£840 tfr at YE for underpayment 20/21	
Civic & Democratic :- Expenditure	**29,209**	**26,571**	**31,131**	**22,558**	**37,950**	**22,270**	**30,078**	**37,000**		**-950**
1010 Inc-Garth Rooms Lettings	60	0	0	0	0	0	0	0		
Civic & Democratic :- Income	**60**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		
Net Expenditure over Income	**29,149**	**26,571**	**31,131**	**22,558**	**37,950**	**22,270**	**30,078**	**37,000**		**-950**

<u>105 Central Services</u>

4000 Salaries	110,732	123,010	130,778	112,400	158,775	64,336	138,654	152,808		
4001 Er's NI	7,548	10,975	11,108	11,051	14,767	6,353	13,632	15,024		
4002 Er's Pension	26,753	38,111	37,526	24,170	34,454	13,961	30,088	33,159		
4003 Temporary Staff	0	0	0	16,283	0	0	0	0		
4009 Staff Travel	307	520	24	466	1,000	1	200	1,000		
4015 Health & Safety	392	81	1,607	595	2,000	106	2,000	2,000		
4020 Mobile Phones	1,226	996	908	623	750	294	600	900	ZS currently sim only	
4021 Office Phones	2,348	2,554	2,581	2,738	2,600	940	2,500	2,700		
4022 Post	2,556	2,588	2,202	2,619	2,600	764	2,000	1,600	Franking machine contract end 2021	
4023 Stationery	882	935	1,193	1,460	1,500	534	1,500	1,550		
4024 Subscriptions	3,950	4,607	4,061	4,357	4,750	4,424	4,750	5,000	incl RMTG	
4025 Insurance	16,952	17,415	18,562	19,241	20,000	17,714	17,714	18,250		
4026 Printing	866	529	220	0	500	0	0	500		
4027 Ref Books/Publications	195	0	109	60	100	0	130	200	LCA due Jan	
4030 Advertising & Promotions	841	319	680	35	500	0	500	500		
4032 Recruitment Advertising	4,470	0	565	0	1,000	62	150	300	online	
4033 Office Expenses	1,150	876	1,124	1,042	1,300	109	700	1,300		
4034 Computer Support	6,851	8,131	16,536	18,887	18,000	10,926	18,000	20,000		
4035 Maintenance - Office Equipment	159	298	18	20	200	216	300	200		
4040 Website	385	425	2,755	471	1,000	215	1000	1,500		
4041 Lease of Photocopier	2,746	3,554	3,510	3,509	3,800	1,227	3,800	3,800		
4055 Press & PR	0	0	1,800	2,025	2,750	1,313	2,750	2,750		
4056 Legal & Professional Fees	950	3,569	7,489	10,511	10,000	625	5,000	10,000		
4057 Audit Fees	4,070	2,901	3,460	2,613	4,000	150	3,000	4,000		
4058 Accountancy	5,363	6,154	6,274	5,345	6,500	2,543	5,200	6,500		
4070 Training & Conferences	555	2,477	1,605	2,040	7,500	165	5,000	10,000	new staff	
4097 HR	840	397	1,485	9,904	5,400	229	1,000	5,400		
4169 Newsletter	14,000	14,000	14,000	14,666	14,500	2,500	15,000	15,000		
Central Services :- Expenditure	**217,087**	**245,422**	**272,180**	**267,131**	**320,246**	**129,707**	**275,169**	**315,941**		**-4,305**
1014 Inc-Miscellaneous	0	0	0	24154	0	0	0	0		
Central Services :- Income	**0**	**0**	**0**	**24154**	**0**	**0**	**0**	**0**		**0**
Net Expenditure over Income	**217,087**	**245,422**	**272,180**	**242,977**	**320,246**	**129,707**	**275,169**	**315,941**		**-4,305**

106 Garth House

4004 Cleaning Contract	3,448	3,437	3,525	3,539	3,600	1,781	3,600	3,600		
4011 Rates	8,946	7,153	7,080	7,242	24,000	7,360	7,360	24,000		
4012 Water Charges	0	0	96	302	500	12	500	500		
4013 Gas	0	0	1,585	528	2,500	-100	1,000	2,500		
4014 Electric *was utilities to 2017/18	6,377	3,117	1,486	2,171	2,500	575	1,500	2,500		
4017 Cleaning Materials	105	21	12	88	100	17	100	200		
4036 Grounds & Buildings Maintenance	2,120	2,235	2,532	6,792	3,000	160	3,000	3,000		
4039 Waste Removal	0	0	0	0	0	994	994	1,000		
4102 R&M Outreach Building	177	19		0	0	0	0	0		
4103 Maintenance CAB Building	1,373	303	310	0	0	0	0	0		
4130 Building Security	1,610	535	895	2,500	1,500	940	1,500	1,500		
4203 Window Cleaning	498	664	498	332	600	0	600	1,500	new contractor	
Garth House :- Expenditure	**24,654**	**17,484**	**18,019**	**23,494**	**38,300**	**11,739**	**20,154**	**40,300**		**2,000**
1001 Inc-~~OCC~~ Rent	10,000	5,000	0	0	0	0	0	0		
1002 Inc-CAB Rent	4,250	4,250	4,250	4,250	4,250	0	4,250	4,250		
1007 Inc-Registrars	2,500	16,817	4,185	2627	5500	0	5,500	1500		
1010 Inc-Garth Rooms Lettings	7,825	6,765	6,069	3,307	4,000	0	0	3,000		
1014 Inc-Miscellaneous	0	0	0	0	0	2,200	2,200	0	insurance reclaim	
1019 Inc-Grants received	514	0	0	0	0	0	0	0		
Garth House :- Income	**25,089**	**32,832**	**14,504**	**10,184**	**13,750**	**2,200**	**11,950**	**8,750**		**-5,000**
Net Expenditure over Income	**-435**	**-15,348**	**3,515**	**13,310**	**24,550**	**9,539**	**8,204**	**31,550**		**7,000**

107 Garth Lodge

4011 Rates	0	0	1,485	0	0	573	244		0		
4012 Water Charges	0	0	-5	0	0	0	0		0		
4013 Gas	0	0	264	115	0	83	90		0		
4014 Electricity	0	0	77	33	0	62	70		0		
4052 Garth Lodge Costs	1,744	1,389	7,013	3,908	4,000	90	4,000		4,000		
Garth Lodge :- Expenditure	**1,744**	**1,389**	**8,834**	**4,056**	**4,000**	**808**	**4,404**		**4,000**		**0**
1006 Inc-Garth Lodge	9,949	3,756	3,900	8,387	15,000	368	6,600		13,200		
Garth Lodge :- Income	**9,949**	**3,756**	**3,900**	**8,387**	**15,000**	**368**	**6,600**		**13,200**		**-1,800**
Net Expenditure over Income	**-8,205**	**-2,367**	**4,934**	**-4,331**	**-11,000**	**440**	**-2,196**		**-9,200**		**1,800**

108 Corporate Finance

4059 Bank Charges	2,086	2,063	2,107	2,076	2,400	892	2,400		2,400		
4306 loan repayments	26,102	25,914	25,726	11,226	11,300	5,542	11,075		11,000		
Corporate Finance :- Expenditure	**28,188**	**27,977**	**27,833**	**13,302**	**13,700**	**6,434**	**13,475**		**13,400**		**-300**
1014 Inc-Miscellaneous	110	526	0	0	0	0	0		0		
1019 Grants Received	0	0	0	0	0	0	0		0		
1076 Inc-Precept	1,262,320	1,339,590	1,399,420	1,468,070	1,566,506	1,566,506	1,566,506		1,597,836	TBC no tax base adj	
1077 Inc-Precept support Grant	61,716	61,716	61,716	61,716	15,429	30,858	30,858		0		
1078 Maturity of 2 Year Investment	0	525,000	0	0	0	0	0		0		
1096 Inc-Interest Received	14,341	8,272	16,271	15,896	8,000	2,580	4,000		4,000		
1225 Inc - New Homes Bonus	0	0	4,003	0	0	0	0		0		
Corporate Finance :- Income	**1,338,487**	**1,935,104**	**1,481,410**	**1,545,682**	**1,589,935**	**1,599,944**	**1,601,364**		**1,601,836**		**11,901**
Net Expenditure over Income	**-47,979**	**-567,537**	**-54,157**	**-64,310**	**-9,729**	**-27,004**	**-21,383**	**0**	**9,400**	EXCL Prece	**19,129**

109 Community Support

4060	CAB	8,250	8,250	8,250	8,250	8,250	0	8,250	8,250	
4061	Grants To Voluntary Org.	16,339	16,209	18,273	18,069	22,000	0	22,000	22,000	
4062	Shopmobility/Dial A Ride	0	0	0	0	4,750	0	4,750	4,750	keep?
4063	COVID 19 Grants	0	0	0	0	0	8140	20,000	0	
4064	OYAP	0	0	3000	12000	12,000	-12000	12000	12,000	review?
4065	TVP Crime Partnership	3,600	3,600	3,600	3,600	3,600	0	3,600	3,600	
4066	SEE Bags	0	0	-218	0	0	0	0	0	
4131	Bicester Vision Manager	5,000	5,000	5,004	5,000	5,000	5,000	5,000	5,000	
4133	Partnerships	0	366	4,767	496	6,000	0	6000	6,000	EMR at Year end
4170	CCTV	5,150	5,150	5,150	5,150	5,150	-5,150	5,150	5,150	
4171	In Bloom Support	0	0	0	0	0	0	0	0	
4191	Community Woodland	0	0	0	0	5,000	0	5,000	5,000	EMR at YE
4192	Youth Initiatives	0	0	0	0	10,000	0	10,000	10,000	EMR at YE
	Community Support :- Expenditure	**38,339**	**38,575**	**47,826**	**52,565**	**81,750**	**-4,010**	**101,750**	**81,750**	**0**
	Net Expenditure over Income	**38,339**	**38,575**	**47,826**	**52,565**	**81,750**	**-4,010**	**101,750**	**81,750**	**0**

110 Projects

4100	Purchase New Machinery	0	0	3584	1,751	25,000	0	25,000			
4300	New Computer Equipment	0	0	0	5,904	7,000	0	7,000			
4301	Garth House Redevelopment	0	0	1250	5,000	40,000	2000	40,000			
4305	New cemetery	0	0	1725	400	61,968	0	61,968			
4312	Asset maintenance	0	0	0	0	60,000	0	60,000			
4313	Playarea/openspace investment	7,998	0	0	1,514	50,000	0	50,000			
4314	Town Centre				4,014	25,000	0	25,000			
	Projects :- Expenditure	**7,998**	**0**	**6,559**	**18,583**	**268,968**	**2,000**	**268,968**	**270,000**	to be alloc:	**1,032**
1019	Inc- Grants Received			64,150	30,000	0	0	0	0		
	Projects :- Income			**64,150**	**30,000**	**0**	**0**	0	0		
	Net Expenditure over Income	**7,998**	**0**	**-57,591**	**-11,417**	**268,968**	**2,000**	**268,968**	**270,000**		**1,032**
	TOTAL POLICY & FINANCE										
	EXPENDITURE	**347,219**	**357,418**	**412,382**	**401,689**	**764,914**	**168,948**	**713,998**	**762,391**		**-2,523**
	INCOME	**111,265**	**632,102**	**164,544**	**150,337**	**52,179**	**36,006**	**53,408**	**25,950**		**-26,229**
	NET EXPENDITURE POLICY & FINANCE	**235,954**	**-274,684**	**247,838**	**251,352**	**712,735**	**132,942**	**660,590**	**736,441**		**23,706**

[redacted]

ENVIRONMENT

300 Environmental Services

4000 Salaries	174,396	177,807	214,228	177,735	184,924	73,191	166,200	208,976		
4001 Ers National Insurance	13,633	14,360	15,970	14,348	15,994	6,040	14,000	17,924		
4002 Ers Pension	23,224	35,183	38,895	32,652	40,129	15,692	36,000	45,348		
4003 Temporary Staff	0	0	0	25,296	28,000	28,847	39,000	0	shortfall to be met from salaries	
4016 Uniforms & PPE	535	905	582	578	1,400	608	1,400	1,400		
4020 Mobile Phones	641	2,395	2,831	1,730	2,900	831	2,000	2,500		
4042 Maintenance Machinery	5,339	2,189	5,153	6,102	7,000	693	7,000	7,000		
4044 Petrol, Oil & Gas	4,521	4,718	5,365	5,260	6,000	1,419	5,000	6,000		
4045 Tools	0	0	0	0	0	235	600	1,000		
4068 Contract hire vehicle	5,381	4,948	5,090	2,730	0	0	0	0		
4178 Vehicle maintenance	4,979	2,005	1,868	1,583	3,000	937	2,500	3,000		
Environmental Services :- Expenditure	**232,649**	**244,510**	**289,982**	**268,014**	**289,347**	**128,493**	**273,700**	**293,148**		**3,801**
1014 Inc - Miscellaneous	0	0	105	0	0	0	0	0		
1211 Inc - Sale of Assets	0	1,017	0	4,200	0	0	0	0		
Environmental Services :- Income	**0**	**1,017**	**105**	**4,200**	**0**	**0**	**0**	**0**		**0**
Net Expenditure over Income	**232,649**	**243,493**	**289,877**	**263,814**	**289,347**	**128,493**	**273,700**	**293,148**		**3,801**

301 Open Spaces

4012	Water Charges	0	0	91	0	0	0	0	0		
4013	Gas	0	0	52	0	0	0	0	0		
4036	Grounds & Building Maintenance	0	0	76	0	0	0	0	0		
4126	Lease of Open Spaces	0	10	0	20	21	10	21	21		
4154	Tree Maintenance	46,082	0	8,692	45,246	40,000	11,288	40,000	40,000		
4175	Maintenance of open Spaces	6,914	3,464	3,737	4,282	7,500	2,232	6,000	14,500	£7k BPNR kneerails	
4190	Parks & Gardens Contract	292,314	297,159	260,239	327,837	325,000	80,385	325,000	328,250	1% increase	
4204	Pest Control Contract	0	130	0	0	500	58	200	250		
	Open Spaces :- Expenditure	**345,310**	**300,763**	**272,887**	**377,385**	**373,021**	**93,973**	**371,221**	**383,021**		**10,000**
1014	Inc-Miscellaneous			517	2,111	0	0	0	0		
1028	Inc-Pavilions/pitches	0	0	365	0	0	0	0	0		
1037	Inc-Keta Field Pitches	2,064	1,698	2,230	2,938	2,500	597	2,300	2,500		
1038	Inc-Bure Park pitches	0	50	297	17	0	0	0	0		
1040	Inc-Keble Road pitches	2,907	1,450	989	1,100	1,500	0	0	1,500	no circus/funfair	
1041	Inc - Open Spaces		0	1,004	0	0	0	0	0		
1046	Inc-Football Pitches Other	830	435	0	0	0	0	0	0		
	Open Spaces :- Income	**5,801**	**3,633**	**5,402**	**6,166**	**4,000**	**597**	**2,300**	**4,000**		**0**
	Net Expenditure over Income	**339,509**	**297,130**	**267,485**	**371,219**	**369,021**	**93,376**	**368,921**	**379,021**		**10,000**

305 Pingle Field

4012 Water Charges	0	0	590	726	900	591	900	900		
4014 Electric *was utilities to 2017/18	3,616	3,836	2,545	2,639	3,500	378	2,500	3,500		
4017 Cleaning Materials	91	108	99	108	110	344	500	300		
4036 Grounds & Buildings Maintenance	1,278	977	1,311	1,693	2,000	1063	2,000	4,700	window/shutters/electrical	
4039 Waste Removal	0	0	0	0	0	223	223	230		
4130 Building Security	397	323	250	2200	1000	480	1000	1500	CCTV improvements	
Pingle Field :- Expenditure	**5,382**	**5,244**	**4,795**	**7,366**	**7,510**	**3,079**	**7,123**	**11,130**		**3,620**
1014 Inc- Misc	0	0	0	2	0	0	0	0		
1028 Inc - Pavilion/Pitches	4,544	8,227	3,762	4,720	5,000	1,065	5,000	5,000		
Pingle Field :- Income	**4,544**	**8,227**	**3,762**	**4,722**	**5,000**	**1,065**	**5,000**	**5,000**		**0**
Net Expenditure over Income	**838**	**-2,983**	**1,033**	**2,644**	**2,510**	**2,014**	**2,123**	**6,130**		**3,620**

306 Sunderland Drive

4012 Water charges	0	0	390	850	900	202	600	900		
4013 Gas	0	0	693	574	800	300	800	800		
4014 Electric *was utilities to 2017/18	3,027	3,219	389	621	2,200	251	900	1,000		
4017 Cleaning Materials	0	17	5	96	70	293	320	200		
4036 Grounds & Buildings Maintenance	879	742	1666	1911	3000	1919	3000	5000	pavilion fencing	
4039 Waste Removal	0	0	0	0	0	223	230	250		
4130 Building Security	234	919	278	1,900	1,000	640	1,000	1,500		
Sunderland Drive :- Expenditure	**4,140**	**4,897**	**3,421**	**5,952**	**7,970**	**3,828**	**6,850**	**9,650**		**1,680**
1028 Inc-pavilion/pitches	4,160	1,793	4,286	2,068	2,000	127	1,000	2,000		
Sunderland Drive :- Income	**4,160**	**1,793**	**4,286**	**2,068**	**2,000**	**127**	**1,000**	**2,000**		**0**
Net Expenditure over Income	**-20**	**3,104**	**-865**	**3,884**	**5,970**	**3,701**	**5,850**	**7,650**		**1,680**

307 Bicester Fields										
4012 Water charges	0	0	910	525	1000	230	800	850		
4014 Electric *was utilities to 2017/18	4,621	478	3,605	2,045	2,100	593	2,100	2,100		
4017 Cleaning Materials	0	0	0	0	0	293	320	200		
4036 Grounds & Buildings Maintenance	857	453	1,085	1,640	1,500	1,790	2,300	1,500		
4039 Waste Removal	0	0	0	0	0	224	230	250		
4130 Building Security	150	209	194	1750	500	450	500	2,300	new alarm & call out	
Bicester Fields :- Expenditure	**5,628**	**1,140**	**5,794**	**5,960**	**5,100**	**3,580**	**6,250**	**7,200**		**2,100**
1028 Inc-Bicester Fields pitches	2,187	2,491	1,657	825	1,700	191	1,400	1,700		
Bicester Fields :- Income	**2,187**	**2,491**	**1,657**	**825**	**1,700**	**191**	**1,400**	**1,700**		**0**
Net Expenditure over Income	**3,441**	**-1,351**	**4,137**	**5,135**	**3,400**	**3,389**	**4,850**	**5,500**		**2,100**
308 Sports village										
4069 S W Sports Village operator conts	0	28833	52400	55,091	56,400	13886	55,800	56,550		
4075 SW Sports Village Sinking fund	0	0	0	0	10,000	0	10,000	10,000	EMR	
4190 Parks & Gardens Contract	0	0	0	0	70,000	0	0	70,000		
Sports village :- Expenditure	**0**	**28833**	**52400**	**55091**	**136400**	**13886**	**65,800**	**136,550**		**150**
1201 Contribution from Commuted Sum	0	0	0	0	40,000	0	0	40,000		
Contribution from earmarked Reserve	0	0	0	0	10,000	0	0	10,000		
Sports village :- Income	**0**	**0**	**0**	**0**	**50000**	**0**	**0**	**50000**		**0**
Net Expenditure over Income	**0**	**28833**	**52400**	**55091**	**86400**	**13886**	**65800**	**86550**		**150**

401 Garth Park

4011 Rates	0	0	3648	3730	3850	-7134	3730	3850		
4012 Water Charges	0	0	161	441	650	59	500	550		
4013 Gas	0	0	34	466	500	48	350	500		
4014 Electric *was utilities to 2017/18	5,966	6,750	1,871	3,545	3,500	583	3,000	3,500		
4036 Grounds & Buildings Maintenance	3,173	2,244	5,118	7,331	5,100	1,036	5,100	8,000	incl pond edging	
4039 Waste Removal	9,555	5,170	6,296	4,803	7,000	2,282	7,000	6,000		
4046 Horticultural Supplies	291	1,555	1,115	3,196	4,000	2114	4,000	4,000		
4050 Maintenance Bowls Club	953	549	164	195	500	438	500	1,000	external decoration	
4128 Garth Park cafe	2,600	400	0	0	0	0	0	0		
4129 Garth Park toilets	10,000	10,000	10,000	10,000	10,000	-2,500	5,000	10,000	disputed invoices	
4130 Building Security	0	72	0	1,450	400	75	750	1,160	call out	
4132 Maintenance Tennis Club	353	303	0	0	0	0	0	0		
4176 Maintenance Skateboard Park	0	0	0	212	0	0	0	400		
4177 Maintenance Bandstand and Well	0	4,242	60	0	1,000	24	100	0	incl in 4036	
Garth Park :- Expenditure	**32,891**	**31,285**	**28,467**	**35,369**	**36,500**	**-2,975**	**30,030**	**38,960**		**2,460**
1003 Inc-Garth Stables	5,900	5,900	5,967	6,300	0	0	3,150	6,300	50% reduction in 20/21	
1004 Inc-Garth Garage & Yard	4,709	0	0	12,960	0	0	2,160	4,320	50% reduction in 20/21	
1005 Inc-Garth Depot Upper Rooms	3,500	3,500	1,750	0	0	0	0	0		
1008 Inc-Bowls Club	1,350	1,450	1,400	1,727	1,450	0	724	1,455	50% reduction in 20/21	
1009 Inc-Tennis Club	1,150	1,250	1,200	0	1,250	0	700	1,400	50% reduction in 20/21	
1014 Inc - Miscellaneous	0	0	3,127	857	0	407	407	0		
1015 Inc-Garth Park cafe	10,855	18,609	21,711	18,609	18,608	0	9,304	21,135	50% reduction in 20/21.Est rent review	
1019 Inc-Grants received	30,000	11,381	0	0	0	0	0	0		
1047 Inc-Skateboard park	580	0	0	0	0	0	0	0		
Garth Park :- Income	**58,044**	**42,090**	**35,155**	**40,453**	**21,308**	**407**	**16,445**	**34,610**		**13,302**
Net Expenditure over Income	**-25,153**	**-10,805**	**-6,688**	**-5,084**	**15,192**	**-3,382**	**13,585**	**4,350**		**-10,842**

402 Play Areas

4123 Maintenance Play areas	5,076	504	3,355	1,183	10,000	6039	10,000	12,000	better level of maintenance	
4180 ROSPA Inspection	3,488	3,488	4,265	3,520	4,000	0	4,224	4,300	20/21 actual - £4224	
4500 Grant Funded Expenditure	5,047	0	0	0	0	0	0	0		
Play Areas :- Expenditure	**13,611**	**3,992**	**7,620**	**4,703**	**14,000**	**6,039**	**14,224**	**16,300**		**2,300**
1019 Inc-Grants received	12,000	8,479	0	0	0	0	0	0		
Play Areas :- Income	**12,000**	**8,479**	**0**	**0**	**0**	**0**	**0**	**0**		**0**
Net Expenditure over Income	**1,611**	**-4,487**	**7,620**	**4,703**	**14,000**	**6,039**	**14,224**	**16,300**		**2,300**

404 Allotments

4012 Water Charges	0	0	63	1796	1750	-16	500	500	back charge 19/20	
4054 Allotments costs	279	327	115	149	500	425	250	500	£333 recharged	
4155 Rent Allotment Land	852	831	831	831	831	831	831	831		
Allotments :- Expenditure	**1,131**	**1,158**	**1,009**	**2,776**	**3,081**	**1,240**	**1,581**	**1,831**		**-1,250**
1011 Inc-Allotment Rents	2,481	4,845	6,695	8,875	7,000	5,971	6,200	7,000	£1300 in 19/20 not adjusted	
1014 Inc-Misc	0	0	8	1	0	0	0	0		
1044 Inc-Claypits allotments	2,186	2,365	0	0	0	0	0	0		
Allotments :- Income	**4,667**	**7,210**	**6,703**	**8,876**	**7,000**	**5,971**	**6,200**	**7,000**		**0**
Net Expenditure over Income	**-3,536**	**-6,052**	**-5,694**	**-6,100**	**-3,919**	**-4,731**	**-4,619**	**-5,169**		**-1,250**

501	**Town Council Events**										
4000	Salaries	0	350	210	0	0	0	0	0		
4022	Post	0	57	0	0	0	0	0	0		
4030	Advertising/Promotion	1,416	607	0	0	0	0	0	0		
4039	Rubbish Removal	156	0	0	0	0	0	0	0		
4046	Horticultural Supplies	28	0	0	0	0	0	0	0		
4051	Car Show	571	152	273	255	0	0	0	0		
4071	EVENT 1	5,014	5,430	260	5,544	8,000	0	0	7,000		
4088	EVENT 3	5,683	5,379	5,170	5,460	8,000	0	0	7,000		
4092	Activity Day/Teddy Bears Picnic/Superhero	967	3534	5101	7,491	4,000	866	866	4,000		
4093	Paypal Fees	0	153	113	0	0	0	0	0		
4094	School Proms	6,450	0	0	0	0	0	0	0		
4115	Special Events	4,659	3,691	3,474	0	5,000	95	95	2,000	Women's Tour	
4120	Carnival/Family Funday	8,355	5,475	9,822	9,571	9,500	0	0	9,500		
4134	EVENT 2	0	4,546	4,292	0	6,000	0	0	0		
4157	Christmas Lights switch on	2,332	4,159	10,351	12,277	9,500	0	0	9,500		
4135	Food Festival	0	0	0	0	3,000	0	0	2,500		
	Christmas Lights Trail					0	0	750	32,000		
	Town Council Events :- Expenditure	**35,631**	**33,533**	**39,066**	**40,598**	**53,000**	**961**	**1,711**	**73,500**		**20,500**
1018	Inc-Carnival/Family Funday	5,246	4,140	7,609	4,948	3,000	0	0	3,000		
1030	Inc-EVENT 1	7,366	2,896	0	3,163	5,000	0	0	5,000		
1031	Inc-School Proms	7,375	0	0	0	0	0	0	0		
1032	Inc-EVENT 3	8,426	9,903	7,882	12,073	6,500	0	0	6,500		
1034	Inc-Activity Day/Teddy Bear's	0	3,780	4,300	5,180	0	0	0	0		
1035	Inc - Special Events	9,781	0	2,210	0	1,000	0	0	0		
1045	Inc Christmas Lights	610	2,297	9,170	6,285	4,000	0	0	4,000		
1048	Inc-Fees	0	162	10	0	0	0	0	0		
1049	Inc - EVENT2	0	5,083	3,703	0	6,000	0	0	0		
	Inc - Christmas Lights Trail								15,000		
	Inc- Food Festival						0	0	1,175		
	Town Council Events :- Income	**38,804**	**28,261**	**34,884**	**31,649**	**25,500**	**0**	**0**	**34,675**		**9,175**
	Net Expenditure over Income	**-3,173**	**5,272**	**4,182**	**8,949**	**27,500**	**961**	**1,711 ***	**38,825**	**Balance to** 25,789	**11,325**

601 Cemetery

4011 Rates	0	0	861	969	1000	1132	1132	1170		
4012 Water Charges	0	0	360	304	400	272	400	400		
4014 Electric *was utilities to 2017/18	1,083	1,520	246	333	250	100	250	250		
4036 Grounds & Buildings Maintenance	0	83	63	32	0	181	181	500		
4039 Waste Removal	1,458	1,835	1,982	2,026	1,800	939	1,950	2,000		
Cemetery :- Expenditure	**2,541**	**3,438**	**3,512**	**3,664**	**3,450**	**2,624**	**3,913**	**4,320**		**870**
1020 Inc-Cemetery	21,723	27,720	25,883	19,374	20,000	8,448	20,000	20,000		
Cemetery :- Income	**21,723**	**27,720**	**25,883**	**19,374**	**20,000**	**8,448**	**20,000**	**20,000**		**0**
Net Expenditure over Income	**-19,182**	**-24,282**	**-22,371**	**-15,710**	**-16,550**	**-5,824**	**-16,087**	**-15,680**		**870**

801 Street Scene

4029 Street Furniture	0	404	129	697	2000	0	1000	2000		
4083 Pedestrianisation Scheme	13,000	0	13,000	0	13,000	0	13,000	13,000		
4112 Repairs & Maint.-Clocks	790	450	425	300	500	270	500	500		
4151 Litter Bins/Dog Bin Provision	2,992	1,393	1,832	623	3,000	993	3,000	14,000	new bins	
4200 Christmas Lights maint/storage	11,483	12,439	13,673	12,755	25,000	0	26,007	26,000		
4216 Litter/dog bin emptying	12,132	12,132	8,088	13,082	17,400	0	17,504	17,850		
Highways Miscellaneous :- Expenditure	**40,397**	**26,818**	**37,147**	**27,457**	**60,900**	**1,263**	**61,011**	**73,350**		**12,450**
1014 Inc-Miscellaneous	0	0	0	1,027	0	0	0	0		
Street Scene :- Income	**0**	**0**	**0**	**1,027**	**0**	**0**	**0**	**0**		**0**
Net Expenditure over Income	**40,397**	**26,818**	**37,147**	**26,430**	**60,900**	**1,263**	**61,011**	**73,350**		**12,450**

TOTAL ENVIRONMENT									
EXPENDITURE	**719,311**	**685,611**	**746,100**	**834,335**	**990,279**	**255,991**	**843,414**	**1,048,960**	**58,681**
INCOME	**151,930**	**130,921**	**117,837**	**119,360**	**136,508**	**16,806**	**52,345**	**158,985**	**22,477**
NET EXPENDITURE ENVIRONMENT	**567,381**	**554,690**	**628,263**	**714,975**	**853,771**	**239,185**	**791,069**	**889,975**	**36,204**
[redacted]									
TOTAL COUNCIL									
EXPENDITURE	**1,066,530**	**1,043,029**	**1,158,482**	**1,236,024**	**1,755,193**	**424,939**	**1,557,412**	**1,811,350**	**56,158**
INCOME	**263,195**	**763,023**	**282,381**	**269,697**	**188,687**	**52,812**	**105,753**	**184,935**	**-3,752**
NET EXPENDITURE COUNCIL	**803,335**	**280,006**	**876,101**	**966,327**	**1,566,506**	**372,127**	**1,451,659**	**1,626,415**	**59,910**
Inc-Precept	1,262,320	1,339,590	1,399,420	1,468,070	1,566,506	1,566,506	1,566,506	1,597,836	**31,330**
Contribution to/from reserves	458,985	1,059,584	523,319	501,743	0	1,194,379	114,847 *	-28,579	

Bicester Town Council
Net Expenditure by Cost Centre

3 Year forward budget requirement

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Actual to 30/09/2020	Expected Outturn 20/21	Budget 2021/22	NOTES	2022/23	2023/24	2024/25
Policy & Finance												
102 Civic & Democratic	29,149	26,571	31,131	22,558	37,950	30,078	30,078	37,000		37,740	38,495	39,265
105 Central Services	217,087	245,422	272,180	242,977	320,246	129,707	275,169	315,941		322,259	328,705	335,279
106 Garth House	-435	-15,348	3,515	13,310	24,550	9,539	8,204	31,550		32,181	32,825	33,481
107 Garth Lodge	-8,205	-2,367	4,934	-4,331	-11,000	440	-2,196	-9,200		- 9,384	- 9,572	- 9,763
108 Corporate Finance	-47,979	-567,537	-54,157	-64,310	-9,729	-27,004	-21,383	9,400	Excl Precept	9,588	9,780	9,975
109 Community Support	38,339	38,575	47,826	52,565	81,750	-4,010	101,750	81,750		83,385	85,053	86,754
110 Projects	7,998	0	-57,591	-11,417	268,968	2,000	268,968	270,000		275,400	280,908	286,526
TOTAL Policy & Finance	**235,954**	**-274,684**	**247,838**	**251,352**	**712,735**	**140,750**	**660,590**	**736,441**		**751,169**	**766,193**	**781,517**
Environment												
300 Environmental Services	232,649	243,493	289,877	263,814	289,347	128,493	273,700	293,148		299,011	304,991	311,091
301 Open Spaces	339,509	297,130	267,485	371,219	369,021	93,376	368,921	379,021		386,601	394,333	402,220
305 Pingle Field	838	-2,983	1,033	2,644	2,510	2,014	2,123	6,130		6,253	6,378	6,505
306 Sunderland Drive	-20	3,104	-865	3,884	5,970	3,701	5,850	7,650		7,803	7,959	8,118
307 Bicester Fields	3,441	-1,351	4,137	5,135	3,400	3,389	4,850	5,500		5,610	5,722	5,837
308 Sports village	0	28833	52400	55091	86400	13886	65800	86550		88,281	90,047	91,848
401 Garth Park	-25,153	-10,805	-6,688	-5,084	15,192	-3,382	13,585	4,350		4,437	4,526	4,616
402 Play Areas	1,611	-4,487	7,620	4,703	14,000	6,039	14,224	16,300		16,626	16,959	17,298
404 Allotments	-3,536	-6,052	-5,694	-6,100	-3,919	-4,731	-4,619	-5,169		- 5,272	- 5,378	- 5,485
501 Town Council Events	-3,173	5,272	4,182	8,949	27,500	961	1,711	38,825		39,602	40,394	41,201
601 Cemetery	-19,182	-24,282	-22,371	-15,710	-16,550	-5,824	-16,087	-15,680		- 15,994	- 16,313	- 16,640
801 Highways Miscellaneous	40,397	26,818	37,147	26,430	60,900	1,263	61,011	73,350		74,817	76,313	77,840
TOTAL Environment	**567,381**	**554,690**	**628,263**	**714,975**	**853,771**	**239,185**	**791,069**	**889,975**		**907,774**	**925,930**	**944,448**
TOTAL	**803,335**	**280,006**	**876,101**	**966,327**	**1,566,506**	**379,935**	**1,451,659**	**1,626,415**		**1,658,944**	**1,692,122**	**1,725,965**
Other					712,735			736,441		751,169	766,193	781,517
Environmental					329,778			345,649		352,562	359,613	366,805
Recreation & tourism					523,993			544,326		555,213	566,317	577,643

BICESTER TOWN COUNCIL
FINANCE COMMITTEE FORWARD PLAN

Wednesday 9th December 2020

Date/ Item/ Comment

1. 29/03/2021: Business Continuity Plan