Bicester Town Council

BICESTER
TOWN COUNCIL

Finance Committee Meeting

Ref: FIN01/2526

Thursday 5th June 2025 at 19:00hrs
Council Chamber, Garth House, Launton Road, OX26 6PS

Members:
Cllr Alisa Russell – **Chair**
Cllr Paul Wheatley, Cllr Nick Cotter, Cllr Donna Ford, Cllr Dan Hallett, Cllr Sam Holland, Cllr Rachel Mallows, Cllr Les Sibley and Cllr Tom Beckett

Other Circulation, Substitute Members:

Other Circulation:
CDC
Cllr John Broad, Cllr Frank Ideh, Cllr Simon Lytton andCllr Rob Parkinson

OCC

Cllr Sean Gaul, Cllr John Shiri and Cllr Matt Webb

BICESTER
TOWN COUNCIL

Council Offices, The Garth,
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Bicester,
Oxon. OX2 6PS
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Thursday 30th May 2025

To all members of the Finance Committee,

You are hereby Summoned to attend the meeting of the **Finance Committee** at the **Council Chamber, Garth House, Launton Road, OX26 6PS on Thursday 5th June 2025** to commence at **19:00hrs** for the transaction of the following business.

Phil Evans
Town Clerk

Agenda

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

1. Appointment of the Vice Chair

Committee is to **NOMINATE** and **APPROVE** the appointment of Vice Chair.

2. Appointment of Substitutes

Committee is to **NOMINATE** and **APPROVE** the appointment of Substitute Members.

3. Apologies for Absence

To consider apologies and reasons for absence. Committee members who are unable to attend the meeting should notify the Town Clerk (phil.evans@bicester.gov.uk) prior to the meeting, stating the reason for absence.

4. 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.

5. Minutes of the Finance Committee **(Pages 5-9)**

To **APPROVE** the **MINUTES** and **RESOLUTIONS** of the following Finance Committee Meeting held on:

- **FIN06/2425** – Tuesday 1st April 2025 at 19:00hrs

6. 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.

7. Finance Report (Pages 10 – 23)

As per Financial Regulation 4.8, the committee is asked to **REVIEW** and **NOTE** the attached Income, Expenditure and Variance Report to **Month 2**, 31st May 2024.

8. Bank Balances (Pages 24 – 26)

As per Financial Regulation 2.2, the committee is asked to **REVIEW** and **NOTE** the attached report detailing bank balances at the end of **MAY 2024** and **NOTE** that Cllr Russel has signed the monthly bank reconciliation for the year to 10th September 2024.

9. Payments (Pages 27-28)

The Committee is asked to **REVIEW** and **NOTE** the report.

10. Year End Accounts 24/25 (Pages 29-32)

The Committee is asked to **APPROVE** the report.

11. Earmarked Reserves Reports (Pages 33)

The Committee is asked to **REVIEW** and **NOTE** the report and **RECOMMEND** presenting it to Full Council for approval.

12. Internal Audit Report (Pages 34-35)

The Committee is asked to **NOTE** the report and to **RECOMMEND** presenting it to Full Council for approval.

13. Statement of Accounts (Pages 36-37)

The Committee is asked to **RECOMMEND** this report presenting to Full Council.

14. Grant Aid (Page 38-39)

The Committee is asked to NOTE the report and APPROVE to open the Grand Aid for some further applications.

15. Fees and Charges Review (Page 40-42)

The Committee is asked to **APPROVE** the report.

14. Exercise of Public Report (Pages 43 – 50)

The Committee is asked to **AGREE** the dates for publication of external inspection.

18. Date of the Next Meeting

2nd July 2025 at 19:00hrs.

Minutes of the Finance Committee

A meeting of the **Finance Committee** was held on **Tuesday 1st April 2025** at **19:00hrs** at **The Chambers Room, Bicester Town Council, The Garth, Launton Road, Bicester, Oxon, OX26 6PS.**

Present:
Cllr Alisa Russell (Chair)
Cllr Donna Ford
Cllr Dan Hallett
Cllr Sam Holland
Cllr Les Sibley
Cllr Paul Wheatley

Attendance:
Helen Pool, Responsible Finance Officer
Samantha Wade, Responsible Finance Officer

89/2425 Apologies of Absence

RESOLVED that apologies were received.

Cllr Tom Beckett (Vice-Chair)
Cllr Sam Holland
19:05 Cllr Nick Cotter arrived.

90/2425 Declaration of Interest

RESOLVED that no declarations were received.

91/2425 Minutes of the Previous Meeting

RESOLVED that the committee **APPROVED** the following minutes with the following amendments:

- **FIN05/2425 –** Tuesday, 7th January 2025

92/2425 Public Session

RESOLVED that no public were present.

93/2425 Finance Report

The Chair stated that the report was one month away from year end.

As per Financial Regulation 4.8, the committee **REVIEWED** and **NOTED** the attached Income, Expenditure and Variance Report to the 13th March 2025.

94/2425 Bank Balances

Councillors asked about the 3 bank accounts and bank mandates. The RFO answered that we now have access to the CCLA investment and that the dividends from the investment are paid into our current account. The Town Clerk had sent a Resolution Form back to Lloyds TSB on the 28th March 2025 and we wait to hear back from them. Santander were chased and will get back to us once they have allocated the case to the correct department.

As per Financial Regulation 2.2, the committee **REVIEWED** and **NOTED** the attached report detailing bank balances at 11th March 2025 and **NOTED** that Cllr Russel has signed the monthly bank reconciliation for the year to 31s January 2025.

95/2425 Aged Creditors

The Councillors noted that we were seeking to engage a debt collection agency to reclaim monies owed by Forte Entertainment Ltd. Councillors asked if we needed to approve the use of a agency. A councillor reminded them that this had already been agreed in a previous Finance meeting.

In addition to Financial Regulation 5.2, the committee **NOTED** the Aged Creditors as of 20th March 2025.

96/2425 Aged Debtors

The Chair asked if we need to approve the report and note it. The RFO explained that historically we approved it as there were actions that needed to be approved, however, going forward, we will write NOTED only.

In addition to Financial Regulation 5.2, the committee **NOTED** and **APPROVED** the aged debtors as of the 20th March 2025.

97/2425 Grant Aid

Councillors reviewed the Grant Aid applications for 2025/2026. Councillors expressed an interest in inviting applicants to come to the Finance Committee meeting next year to represent their association. Some councillors expressed an interest in specific groups and abstained from voting for those groups.

Councillors requested that 3 organisations donate a number of tickets to their events to go toward 2 charities, Bicester Food Bank and Bicester Baby Bank for people in need to have a shared experience.

Further clarification was required from 3 of the Grant Applicants. **RESOLVED** that the Committee **DEFFERED** the 3 grants to be considered in the Finance Committee meeting on the 3rd June 2025.

RESOLVED that the Committee **APPROVED** the following applicants for Grant Aid for 25/26

- Bicester Evergreen
- Loins Club of Bicester

- Oxfordshire Play House
- Launton Village Players
- Bicester Food Bank
- ARCh (Assisted reading for Children)
- The Hummingbird Cancer Support & Therapy Centre
- Bicester Hindu Society
- Bicester East Community Association
- Bicester Autism
- Bicester Choral & Operatic Society
- Orchard Baptist Church, Café 103
- Bicester Community Hub
- Home Start Bicester
- Friends of Bardwell
- Lowland Rescue Bicester
- Langford Village Association
- 1st Bicester Intrepid Scout Association.
- Bicester Community Fridge
- Bicester Christian Action
- Bure Park Primary PTA
- Langford Community Orchard Group
- Trinity Camerata
- Nais House

98/2425 Payments

Councillors reviewed the Payments report and queried the dates on the report which were then clarified by the RFO.

Councillors pointed out that we are required to review standing orders and direct credits every two years as per our Finance Regulations. The RFO will create a report for the next Finance Meeting.

As per Financial Regulations 5.2, the committee **APPROVED** the payment schedules since the last meeting held on Tuesday 24th September 2024, totalling £1,843,846.39 for 02/09/2025 to 28/02/2025.

99/2425 Finance Regulations

The Committee **REVIEWED** this report and the amendments to Financial Regulations and agreed to pass the amended document through to Policy Committee and from to Full Council.

Date of the Next Meeting

3rd June 2025 at 19:00hrs

Meeting Closed: 20:00hrs

BICESTER TOWN COUNCIL
FINANCE COMMITTEE REPORT

Thursday 5th June 2025

Finance Report

Chair: Cllr Alisa Russell
Contact: Alisa.Russell@Bicester.gov.uk
Responsible Finance Officer: Samantha Wade
Contact: Samantha.Wade@Bicester.Gov.uk

Ward Affected: All Wards

1. Overview

This is a standing report of the monthly Income & Expenditure to inform the Councillors of any possible overspending within the budget.

2. Background

Appended to this report is a detailed finance report showing the Council's expenditure to the end of *April 2025 – the first month* of the current financial year. The report compares expenditure against the full year agreed budget. Key variances that are apparent are summarised overleaf.

Structure and Interpretation of the Report

This is a "Cost Centre Report" and gives income and expenditure for each of the Council's cost centres (there are 15 in total). A cost centre is a separate service or area of expenditure, for example open spaces are one cost centre and the Garth House another. Each cost centre is given as a three-digit number with a narrative description beside it and they are:

102 Civic & Democratic
105 Central Services
106 Garth House
107 Garth Lodge
108 Corporate Finance
109 Community Support
110 Projects
300 Environmental Services
301 Open Spaces
305 Pingle Field
306 Sunderland Drive
501 Town Council Events
601 Cemetery

801 Street Scene
901 Earmarked Reserves *(allocations will be completed based on Council approval)*

Detailed Income & Expenditure by Budget Heading 30/04/2025

Month No: 2 **Cost Centre Report**

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102	Civic and Democratic							
1013	Inc Civic Miscellaneous	1,959	0	(1,959)			0.0%	
	Civic and Democratic :- Income	**1,959**	**0**	**(1,959)**				**0**
4150	Mayor's Expenses	0	1,750	1,750		1,750	0.0%	
4159	Elections	0	3,000	3,000		3,000	0.0%	
4160	Civic Expenses	2,215	10,000	7,785	2,767	5,018	49.8%	
4161	Civic Mayor Making	0	1,500	1,500	3,324	(1,824)	221.6%	
4162	Civic Flag Raising	0	250	250		250	0.0%	
4163	Civic Service & Parade	0	4,000	4,000		4,000	0.0%	
4164	Civic Rememberance	0	5,000	5,000		5,000	0.0%	
4209	Member's Allowances	0	15,500	15,500		15,500	0.0%	
	Civic and Democratic :- Indirect Expenditure	**2,215**	**41,000**	**38,785**	**6,092**	**32,694**	**20.3%**	**0**
	Net Income over Expenditure	**(256)**	**(41,000)**	**(40,744)**				
105	Central Services							
4000	Salaries	21,770	270,000	248,230		248,230	8.1%	
4001	Ers National Insurance	2,828	33,974	31,146		31,146	8.3%	
4002	Ers Pension	4,724	60,000	55,276		55,276	7.9%	
4009	Staff Travel	0	250	250		250	0.0%	
4015	Health and Safety	0	5,000	5,000		5,000	0.0%	
4020	Mobile Phones	195	1,200	1,005		1,005	16.3%	
4021	Office Phones	574	3,500	2,927		2,927	16.4%	
4023	Stationery	0	2,400	2,400	135	2,265	5.6%	
4024	Subscriptions	30,979	12,500	(18,479)	1	(18,480)	247.8%	
4025	Insurance	23,720	25,000	1,280		1,280	94.9%	
4027	Ref. Booksand Publications	0	150	150		150	0.0%	
4032	Recruitment Advertising	0	300	300		300	0.0%	
4033	Office Expenses	58	3,000	2,942		2,942	1.9%	
4034	Computer Support	11,968	29,100	17,132	59	17,073	41.3%	
4035	Maintenance-Office Equipment	0	0	0	45	(45)	0.0%	
4040	Website	0	1,300	1,300		1,300	0.0%	
4055	Press & PR	0	1,300	1,300	577	723	44.4%	
4056	Legal and Professional Fees	0	15,000	15,000		15,000	0.0%	
4057	Audit Fees	70	4,000	3,930		3,930	1.8%	
4058	Accountancy & Payroll	0	6,500	6,500		6,500	0.0%	
4070	Training & Conferences	0	7,500	7,500	60	7,440	0.8%	
4097	HR	0	5,400	5,400		5,400	0.0%	
4169	Newsletter	5,350	20,000	14,650		14,650	26.8%	
	Central Services :- Indirect Expenditure	**102,235**	**507,374**	**405,139**	**876**	**404,263**	**20.3%**	**0**
	Net Expenditure	**(102,235)**	**(507,374)**	**(405,139)**				

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		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	8,250	8,250		8,250	0.0%	
4061	Grants to Voluntary Org.	0	22,000	22,000		22,000	0.0%	
4065	TVP Crime Partnership	0	3,600	3,600		3,600	0.0%	
4131	Bicester Vision Manager	0	5,000	5,000		5,000	0.0%	
4191	Community Woodland	0	3,000	3,000		3,000	0.0%	
	Community Support :- Indirect Expenditure	**0**	**41,850**	**41,850**	**0**	**41,850**	**0.0%**	**0**
	Net Expenditure	**0**	**(41,850)**	**(41,850)**				
110	Projects							
4099	Miscellaneous Expences	0	0	0	4,800	(4,800)	0.0%	
4100	Purchase New Machinery	0	20,000	20,000		20,000	0.0%	
4300	New Computer Equipment	143	2,500	2,357		2,357	5.7%	
4301	Garth House Redevelopment	0	5,000	5,000	2,650	2,350	53.0%	
4305	New Cemetery	0	15,000	15,000		15,000	0.0%	
4312	Asset Maintenance	0	17,500	17,500	220	17,280	1.3%	
4313	Play Area/Open Space Inv.	7,567	51,732	44,165	10,524	33,642	35.0%	
4314	Town Centre	0	5,000	5,000		5,000	0.0%	
4316	Carbon Emmission Project	0	7,000	7,000		7,000	0.0%	
	Projects :- Indirect Expenditure	**7,710**	**123,732**	**116,022**	**18,194**	**97,828**	**20.9%**	**0**
	Net Expenditure	**(7,710)**	**(123,732)**	**(116,022)**				
300	Environmental Services							
4000	Salaries	21,762	295,000	273,238		273,238	7.4%	
4001	Ers National Insurance	2,694	33,495	30,801		30,801	8.0%	
4002	Ers Pension	4,712	65,000	60,288		60,288	7.2%	
4003	Temporary Staff	0	0	0	630	(630)	0.0%	
4016	Uniform & PPE	0	1,500	1,500		1,500	0.0%	
4020	Mobile Phones	225	3,000	2,775		2,775	7.5%	
4039	Waste Removal	0	0	0	256	(256)	0.0%	
4042	Maintenance Machinery	0	12,000	12,000	414	11,586	3.4%	
4044	Petrol,Oil & Gas	452	7,000	6,548	47	6,500	7.1%	
4045	Tools	204	1,000	796		796	20.4%	
4068	Contract Hire Vehicle	145	0	(145)	395	(540)	0.0%	
4178	Vehicle Maintenance	333	0	(333)	1	(334)	0.0%	
4190	Parks and Garden Contract	(34,216)	0	34,216		34,216	0.0%	
	Environmental Services :- Indirect Expenditure	**(3,689)**	**417,995**	**421,684**	**1,743**	**419,941**	**(0.5%)**	**0**
	Net Expenditure	**3,689**	**(417,995)**	**(421,684)**				

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Detailed Income & Expenditure by Budget Heading 30/04/2025

Month No: 2 **Cost Centre Report**

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
301	Open Spaces							
1019	Inc-Grants Received	0	31,252	31,252			0.0%	
1037	Inc-Keta Field Pitches	729	2,500	1,771			29.2%	
1041	Inc-Open Spaces	0	800	800			0.0%	
	Open Spaces :- Income	**729**	**34,552**	**33,823**			**2.1%**	**0**
4016	Uniform & PPE	252	0	(252)	256	(508)	0.0%	
4036	Grounds & Buildings Mtce	143	0	(143)	483	(626)	0.0%	
4037	Pavilion Maintenance	292	0	(292)	839	(1,131)	0.0%	
4039	Waste Removal	1,007	0	(1,007)	851	(1,857)	0.0%	
4046	Horticultural Supplies	390	0	(390)	3,116	(3,506)	0.0%	
4048	Vertidraining of Pitches (FA G	0	31,252	31,252		31,252	0.0%	
4126	Lease of Open Spaces	10	21	11		11	47.6%	
4130	Building Security	815	0	(815)	160	(975)	0.0%	
4154	Tree Maintenance	975	0	(975)	3,580	(4,555)	0.0%	
4175	Maintenance of Open Spaces	5,601	14,500	8,899	676	8,223	43.3%	
4190	Parks and Garden Contract	23,586	460,000	436,414		436,414	5.1%	
4204	Pest Control	0	250	250		250	0.0%	
	Open Spaces :- Indirect Expenditure	**33,070**	**506,023**	**472,953**	**9,961**	**462,992**	**8.5%**	**0**
	Net Income over Expenditure	**(32,341)**	**(471,471)**	**(439,130)**				
305	Pingle Field							
1028	Inc-Pavilions/Pitches	1,191	5,000	3,809			23.8%	
	Pingle Field :- Income	**1,191**	**5,000**	**3,809**			**23.8%**	**0**
4012	Water Charges	0	9,858	9,858		9,858	0.0%	
4014	Electric	0	12,000	12,000		12,000	0.0%	
4017	Cleaning Materials	0	300	300		300	0.0%	
4036	Grounds & Buildings Mtce	0	5,000	5,000	80	4,920	1.6%	
4039	Waste Removal	0	230	230		230	0.0%	
4130	Building Security	0	5,000	5,000		5,000	0.0%	
	Pingle Field :- Indirect Expenditure	**0**	**32,388**	**32,388**	**80**	**32,308**	**0.2%**	**0**
	Net Income over Expenditure	**1,191**	**(27,388)**	**(28,579)**				
306	Sunderland Drive							
1028	Inc-Pavilions/Pitches	200	1,500	1,300			13.3%	
	Sunderland Drive :- Income	**200**	**1,500**	**1,300**			**13.3%**	**0**
4012	Water Charges	0	1,200	1,200		1,200	0.0%	
4013	Gas	253	3,000	2,747		2,747	8.4%	

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4014	Electric	61	2,000	1,939		1,939	3.1%	
4017	Cleaning Materials	0	100	100		100	0.0%	
4036	Grounds & Buildings Mtce	0	1,000	1,000		1,000	0.0%	
4039	Waste Removal	0	250	250		250	0.0%	
4130	Building Security	0	5,000	5,000		5,000	0.0%	
	Sunderland Drive :- Indirect Expenditure	**314**	**12,550**	**12,236**	**0**	**12,236**	**2.5%**	**0**
	Net Income over Expenditure	**(114)**	**(11,050)**	**(10,936)**				
307	Bicester Field							
1028	Inc-Pavilions/Pitches	86	1,700	1,614			5.1%	
	Bicester Field :- Income	**86**	**1,700**	**1,614**			**5.1%**	**0**
4012	Water Charges	0	1,860	1,860		1,860	0.0%	
4014	Electric	662	10,000	9,338		9,338	6.6%	
4017	Cleaning Materials	0	200	200		200	0.0%	
4036	Grounds & Buildings Mtce	0	1,000	1,000		1,000	0.0%	
4039	Waste Removal	0	250	250		250	0.0%	
4130	Building Security	0	5,000	5,000		5,000	0.0%	
	Bicester Field :- Indirect Expenditure	**662**	**18,310**	**17,648**	**0**	**17,648**	**3.6%**	**0**
	Net Income over Expenditure	**(576)**	**(16,610)**	**(16,034)**				
308	Whitelands Sports Village							
1014	Inc-Miscellaneous	13,813	75,000	61,187			18.4%	
1016	Inc-Whitelands Cafe	0	9,000	9,000			0.0%	
1017	Inc-Whitelands room hire	600	3,000	2,400			20.0%	
1025	Inc-Rugby Club	0	10,000	10,000			0.0%	
1026	Inc-ACE Academy	2,000	20,000	18,000			10.0%	
1027	Inc-OX RTC	2,083	12,500	10,417			16.7%	
1028	Inc-Pavilions/Pitches	315	0	(315)			0.0%	
	Whitelands Sports Village :- Income	**18,812**	**129,500**	**110,688**			**14.5%**	**0**
4000	Salaries	12,265	155,000	142,735		142,735	7.9%	
4001	Ers National Insurance	1,237	20,297	19,060		19,060	6.1%	
4002	Ers Pension	2,602	35,875	33,273		33,273	7.3%	
4004	Cleaning Contract	0	1,500	1,500		1,500	0.0%	
4011	Rates	13,847	27,000	13,153		13,153	51.3%	
4012	Water Charges	0	2,800	2,800		2,800	0.0%	
4014	Electric	7,585	30,000	22,415		22,415	25.3%	
4016	Uniform & PPE	0	1,500	1,500		1,500	0.0%	
4017	Cleaning Materials	0	2,000	2,000		2,000	0.0%	

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4021	Office Phones	47	0	(47)		(47)	0.0%	
4036	Grounds & Buildings Mtce	450	6,500	6,050	1,593	4,457	31.4%	
4039	Waste Removal	7,233	0	(7,233)		(7,233)	0.0%	
4130	Building Security	0	1,000	1,000		1,000	0.0%	
4203	Window Cleaning	0	500	500		500	0.0%	
	Whitelands Sports Village :- Indirect Expenditure	**45,266**	**283,972**	**238,706**	**1,593**	**237,113**	**16.5%**	**0**
	Net Income over Expenditure	**(26,454)**	**(154,472)**	**(128,018)**				
401	Garth Park							
1003	Inc-Garth Stables	1,100	6,600	5,500			16.7%	
1008	Inc-Bowls Club	259	1,555	1,296			16.7%	
1009	Inc-Tennis Club	0	1,600	1,600			0.0%	
1015	Inc Garth Park Cafe	0	21,097	21,097			0.0%	
	Garth Park :- Income	**1,359**	**30,852**	**29,493**			**4.4%**	**0**
4004	Cleaning Contract	0	11,244	11,244		11,244	0.0%	
4011	Rates	9,681	4,139	(5,542)		(5,542)	233.9%	
4012	Water Charges	0	300	300		300	0.0%	
4013	Gas	12	960	948		948	1.3%	
4014	Electric	241	4,000	3,759		3,759	6.0%	
4036	Grounds & Buildings Mtce	1,320	2,500	1,181	89	1,092	56.3%	
4039	Waste Removal	0	11,500	11,500		11,500	0.0%	
4046	Horticultural Supplies	0	4,000	4,000		4,000	0.0%	
4050	Maintenance Bowls Club	0	2,000	2,000		2,000	0.0%	
4130	Building Security	0	5,000	5,000		5,000	0.0%	
	Garth Park :- Indirect Expenditure	**11,254**	**45,643**	**34,389**	**89**	**34,301**	**24.9%**	**0**
	Net Income over Expenditure	**(9,894)**	**(14,791)**	**(4,897)**				
402	Play Areas							
4036	Grounds & Buildings Mtce	0	0	0	52	(52)	0.0%	
4123	Maintenance Play Areas	1,084	7,000	5,916	651	5,265	24.8%	
4180	ROSPA Inspections	0	4,000	4,000	3,528	472	88.2%	
	Play Areas :- Indirect Expenditure	**1,084**	**11,000**	**9,916**	**4,231**	**5,685**	**48.3%**	**0**
	Net Expenditure	**(1,084)**	**(11,000)**	**(9,916)**				
404	Allotments							
1011	Inc-Allotments	5,605	7,200	1,595			77.8%	
	Allotments :- Income	**5,605**	**7,200**	**1,595**			**77.8%**	**0**

Continued over page

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4012	Water Charges	0	600	600		600	0.0%	
4036	Grounds & Buildings Mtce	0	0	0	346	(346)	0.0%	
4054	Allotments Costs	282	2,500	2,218	520	1,697	32.1%	
4155	Rent	0	830	830		830	0.0%	
	Allotments :- Indirect Expenditure	**282**	**3,930**	**3,648**	**866**	**2,781**	**29.2%**	**0**
	Net Income over Expenditure	**5,323**	**3,270**	**(2,053)**				
501	Town Council Events							
1030	Income - Music Event	0	10,000	10,000			0.0%	
1032	Inc- Sledgehammer	0	10,000	10,000			0.0%	
1034	Inc- Sports Day	0	2,000	2,000			0.0%	
1035	Special Events 2023 Coronation	0	5,000	5,000			0.0%	
1045	Inc-Christmas Lights	0	5,000	5,000			0.0%	
1050	Chistmas Lights Trail	0	55,000	55,000			0.0%	
1052	Armed Forces Day	0	2,500	2,500			0.0%	
	Town Council Events :- Income	**0**	**89,500**	**89,500**			**0.0%**	**0**
4071	Evt 1 Music EVent	0	10,000	10,000	84	9,916	0.8%	
4088	Evt 3 - Sledgehammer	3,818	10,000	6,182	118	6,063	39.4%	
4092	Sports Day	0	4,000	4,000	231	3,769	5.8%	
4115	Special Events/Coronation 2023	2,574	5,000	2,426	1,640	786	84.3%	
4120	FFD in assoc. w/AFD	0	9,500	9,500		9,500	0.0%	
4157	Christmas Lights Switch On	3,707	10,500	6,793		6,793	35.3%	
4158	Christmas Lights Trail	0	85,000	85,000		85,000	0.0%	
	Town Council Events :- Indirect Expenditure	**10,099**	**134,000**	**123,901**	**2,074**	**121,827**	**9.1%**	**0**
	Net Income over Expenditure	**(10,099)**	**(44,500)**	**(34,401)**				
601	Cemetery							
1020	Inc-Cemetery	916	0	(916)			0.0%	
	Cemetery :- Income	**916**	**0**	**(916)**				**0**
4011	Rates	1,447	1,500	53		53	96.5%	
4012	Water Charges	0	800	800		800	0.0%	
4014	Electric	124	1,200	1,076		1,076	10.4%	
4036	Grounds & Buildings Mtce	0	250	250		250	0.0%	
4039	Waste Removal	0	4,000	4,000		4,000	0.0%	
	Cemetery :- Indirect Expenditure	**1,571**	**7,750**	**6,179**	**0**	**6,179**	**20.3%**	**0**
	Net Income over Expenditure	**(655)**	**(7,750)**	**(7,095)**				

Continued over page

Detailed Income & Expenditure by Budget Heading 30/04/2025

Month No: 2 | **Cost Centre Report**

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
801	Street Scene							
4029	Street Furniture	0	1,500	1,500		1,500	0.0%	
4112	Repairs & Maint. Clocks	0	500	500		500	0.0%	
4151	Litter Bin Provosion	0	9,500	9,500		9,500	0.0%	
4200	Christmas Lights Maint/Storage	0	26,000	26,000	1,192	24,808	4.6%	
	Street Scene :- Indirect Expenditure	**0**	**37,500**	**37,500**	**1,192**	**36,308**	**3.2%**	**0**
	Net Expenditure	**0**	**(37,500)**	**(37,500)**				
901	Earmarked Reserves							
9011	Play Areas/Open Space Investme	0	0	0	406,000	(406,000)	0.0%	
9013	Equipment Replacement/Mtce	0	0	0	140	(140)	0.0%	
9014	Green Infrastructure	5,440	0	(5,440)		(5,440)	0.0%	
	Earmarked Reserves :- Indirect Expenditure	**5,440**	**0**	**(5,440)**	**406,140**	**(411,580)**		**0**
	Net Expenditure	**(5,440)**	**0**	**5,440**				
	Grand Totals:- Income	**1,911,947**	**2,281,767**	**369,820**			**83.8%**	
	Expenditure	**207,836**	**2,281,767**	**2,073,931**	**454,724**	**1,619,206**	**29.0%**	
	Net Income over Expenditure	**1,704,111**	**0**	**(1,704,111)**				
	Movement to/(from) Gen Reserve	**1,704,111**	**0**	**(1,704,111)**				

Bicester Town Council

Detailed Balance Sheet - Excluding Stock Movement

Month 1 Date 30/04/2025

A/c	Description	Actual		
	Current Assets			
102	Debtors Control	8,404		
105	VAT Control A/c	25,516		
201	Current Bank A/c	1,722,017		
202	Wages Account	93,262		
203	Carnival Account	1,256		
204	CCLA Deposit	2,000,000		
205	Barclays Treasury Deposit	818,713		
206	Santander Capital Account	270,024		
208	Lloyds Treasury Account	549,141		
	Total Current Assets		**5,488,332**	
	Current Liabilities			
500	Creditors	17,001		
	Total Current Liabilities		**17,001**	
	Net Current Assets			**5,471,331**
	Total Assets less Current Liabilities			**5,471,331**
	Represented by :-			
301	Current Year Fund	1,705,255		
310	General Fund	901,427		
326	Restricted Reserves	59,600		
327	EMR-Community & Elections	13,432		
328	EMR - Play Areas & Open Space	559,730		
329	EMR - Equipment Replace/Maint	231,591		
330	EMR - Green Infrastructure	80,025		
331	EMR - Tow n Centre	105,250		
332	EMR - BTC Premises	688,890		
333	EMR - Youth Initiatives	10,000		
334	EMR - Burial Ground Provision	818,134		
336	EMR - Sports Village Contribut	297,996		
	Total Equity			**5,471,331**

Bicester Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2025

			Account Description	Balance	
Bank Statement Balances					
	1	31/03/2025	Barclays Current Account	30,650.18	
	2	31/03/2025	Wages Account	56,270.69	
	3	31/03/2025	Ticketsource Account	749.50	
	4	31/03/2025	CCLA Deposit	2,000,000.00	
	5	31/03/2025	Barclays Treasury Deposit	818,713.35	
	6	31/03/2025	Santander Capital Account	257,408.87	
	8	31/03/2025	Lloyds Treasury Account	549,140.80	
					3,712,933.39
Receipts not on Bank Statement					
	0	31/03/2025	All Receipts Cleared	0.00	
					0.00
Closing Balance					**3,712,933.39**
All Cash & Bank Accounts					
	1		Current Bank A/c		30,650.18
	2		Wages Account		56,270.69
	3		Carnival Account		749.50
	4		CCLA Deposit		2,000,000.00
	5		Barclays Treasury Deposit		818,713.35
	6		Santander Capital Account		257,408.87
	8		Lloyds Treasury Account		549,140.80
	10		Barclaycard		0.00
			Other Cash & Bank Balances		0.00
			Total Cash & Bank Balances		**3,712,933.39**

BICESTER TOWN COUNCIL
FINANCE COMMITTEE REPORT

Thursday 5th June 2025

Bank Balances

Chair: Cllr Alisa Russell
Contact: Alisa.Russell@Bicester.gov.uk
Responsible Finance Officer: Samantha Wade
Contact: Samantha.Wade@Bicester.Gov.uk

Ward affected: All Wards

1. Overview

Appended to this report is a detailed report showing accurate recording of all the Council's bank balances as of *30th April 2025*.

2. Background

Structure and Interpretation of the Report

The report generated by the accounting system is a consolidated bank reconciliation for each of the Council's bank accounts. At the top section of the report, it lists the bank statement balance for each account. The bottom section lists the cashbook balances for each account. Ideally the balances will duplicate each other demonstrating that each account has been reconciled to its bank statement.

There are some accounts shown that are no longer in use – these are the Santander Deposit Account, Petty Cash and the Barclays Base Rate Tracker - these accounts are shown with a nil balance. The accounting system holds historic transactions for each of these accounts and therefore will not permit them to be deleted.

Bank Accounts in use are:

Barclays Current Account – the majority of the council's financial transactions pass through this account. A Bank – Cash and Investment Reconciliation Report was printed after the *30th April* and further transactions had been entered into the cashbook resulting in a potential difference between the bank and cashbook balances.

Wages Account (held at Barclays) – a transfer is made monthly to this account to cover the costs of payroll. The payroll provider (which operates as a BACS bureau – making salaries and wages and disbursements to HMRC and Oxfordshire pensions on behalf of the Town Council). The separate account will facilitate the automation of this process and enable the provider to take a direct debit without access to the main current account.

Ticketsource Account – also known historically as the Carnival Account (and the means to change that description within the accounting system is proving elusive) this account receives event ticket receipts from the ticket sales provider (current Ticketsource).

CCLA Deposit – this is an investment account, and the balance remains constant at £2m. The return on this investment, which was *£7,005.99 for March 2025*, is paid into the Barclays Current Account.

Barclays Treasury Deposit – this is the deposit account linked to the main current account and surplus funds from the current account are moved here.

Santander Capital Account and **Lloyds Treasury Account** are both non-interest bearing accounts that are little used.

Lloyds is in the process of being re-activated which is being investigated.

BICESTER TOWN COUNCIL
FINANCE COMMITTEE REPORT

Thursday 5th June 2025

Payments

Chair: Alisa Russell
Contact: Alisa.Russell@Bicester.gov.uk
Responsible Financial Officer: Samantha Wade
Contact: 01869 252915 Samantha.Wade@bicester.gov.uk

Ward Affected: All Wards

1. Overview

This report is a standing report to keep Councillors informed of all the payments made since the last committee meeting. This is up until the end of April 2025.

The last report was up until 28th February 2025.

Payments made March 2025 and April 2025 are detailed in the lists below.

2. Recommendations

The Committee is asked to **NOTE** the report.

Date: 27/05/2025

Time: 15:31

Bicester Town Council

Page 1

Current Bank A/c 50180017

List of Payments made between 01/03/2025 and 31/03/2025

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
03/03/2025	Wex Europe Services (UK) Limit	30106413	171.30		Petrol
05/03/2025	BACS P/L Pymnt Page 1348	BACS Pymnt	10,558.07		BACS P/L Pymnt Page 1348
05/03/2025	BACS P/L Pymnt Page 1350	BACS Pymnt	8,937.54		BACS P/L Pymnt Page 1350
05/03/2025	BACS P/L Pymnt Page 1351	BACS Pymnt	351.02		BACS P/L Pymnt Page 1351
05/03/2025	BACS P/L Pymnt Page 1352	BACS Pymnt	756.00		BACS P/L Pymnt Page 1352
06/03/2025	Barclays Bank	TRANS	-20.78		Fees Refund 31/01-07/02/2025
07/03/2025	Barclays Bank	TRANS	127.23		Commission13/01-12.02.2025
10/03/2025	BACS P/L Pymnt Page 1353	BACS Pymnt	12,530.05		BACS P/L Pymnt Page 1353
10/03/2025	Child Maintenance	DD	321.26		Child Maintenance
10/03/2025	DWP Debt Management	DD	40.46		DWP Debt Management
11/03/2025	Yorkshire Gas and Pow er	900028277	680.49		Pingle Electricity
13/03/2025	BT	DD	52.74		BT DD, no invoice
13/03/2025	BT	DD	-52.74		BT DD, no invoice
13/03/2025	BT	DD	52.74		BT DD, no invoice
17/03/2025	Crow n Gas Pow er Ltd	L053409	15.12		Workshop Gas
17/03/2025	Crow n Gas Pow er Ltd	L053407	287.15		Garth
17/03/2025	Crow n Gas Pow er Ltd	L053408	294.20		Sunderland
17/03/2025	BT	GP01196708	52.74		Internet
17/03/2025	Wex Europe Services (UK) Limit	30106413	84.98		Petrol
18/03/2025	BACS P/L Pymnt Page 1360	BACS Pymnt	33,752.29		BACS P/L Pymnt Page 1360
18/03/2025	BACS P/L Pymnt Page 1362	BACS Pymnt	1,116.91		BACS P/L Pymnt Page 1362
18/03/2025	BACS P/L Pymnt Page 1382	BACS Pymnt	32,827.77		BACS P/L Pymnt Page 1382
20/03/2025	Wages Account 90180068	SO	37,000.00		SO Wages account
20/03/2025	Barclaycard Commercial 5476760	BCARD Feb	655.83		Feb 2025 Statement
24/03/2025	BACS P/L Pymnt Page 1367	BACS Pymnt	6,704.86		BACS P/L Pymnt Page 1367
24/03/2025	Mr Riley	BX25032036	10.00		Key deposit refund
24/03/2025	Yorkshire Gas and Pow er	900028754	58.08		Electricity Outreach
24/03/2025	Yorkshire Gas and Pow er	900028276	37.39		Electricity Mess Room
24/03/2025	Yorkshire Gas and Pow er	900028273	42.97		Electricity The Garth
24/03/2025	Yorkshire Gas and Pow er	900028278	350.10		Electricity Offices
24/03/2025	Yorkshire Gas and Pow er	900028280	32.47		Electricity Outreach
24/03/2025	Yorkshire Gas and Pow er	900028279	412.07		Electricity garth Flat
24/03/2025	Yorkshire Gas and Pow er	900028275	35.09		Electricity Toilet Block
24/03/2025	Yorkshire Gas and Pow er	900028755	172.15		Electricity Stable Block
24/03/2025	Yorkshire Gas and Pow er	900028274	975.08		Electricity Pavilion
24/03/2025	Yorkshire Gas and Pow er	900028759	85.72		Electricity Sports Pavilion
24/03/2025	Yorkshire Gas and Pow er	900028756	63.03		Electricity Garage
24/03/2025	Yorkshire Gas and Pow er	90028758	35.92		Electricity Cemetery
24/03/2025	Wex Europe Services (UK) Limit	30106413	190.06		Petrol
24/03/2025	BACS P/L Pymnt Page 1386	BACS Pymnt	20,358.00		BACS P/L Pymnt Page 1386
24/03/2025	Astral (Payroll)	DD	68,731.52		March Wages 2025
28/03/2025	BACS P/L Pymnt Page 1387	BACS Pymnt	41.28		BACS P/L Pymnt Page 1387
31/03/2025	BACS P/L Pymnt Page 1384	BACS Pymnt	1,825.55		BACS P/L Pymnt Page 1384

Bicester Town Council

Current Bank A/c 50180017

List of Payments made between 01/03/2025 and 31/03/2025

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
31/03/2025	Child Maintenance	DD	321.26		Child Maintenance March
31/03/2025	Paul Canning	DD	437.50		P.Canning Expenses - Easter Eg
31/03/2025	Wex Europe Services (UK) Limit	30106413	92.96		Diesel
		Total Payments	241,605.43		

Date: 27/05/2025

Time: 15:37

Bicester Town Council

Page 1

Current Bank A/c 50180017

List of Payments made between 01/04/2025 and 31/05/2025

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
04/04/2025	Barclays Bank	DDR	70.07		Commission Feb-Mar 25
08/04/2025	Wex Europe Services (UK) Limit	30106413	241.73		Fuel Diesel & Unleaded
10/04/2025	BACS P/L Pymnt Page 1421	BACS Pymnt	52.74		BACS P/L Pymnt Page 1421
11/04/2025	BACS P/L Pymnt Page 1393	BACS Pymnt	57,398.14		BACS P/L Pymnt Page 1393
11/04/2025	BACS P/L Pymnt Page 1395	BACS Pymnt	27,683.40		BACS P/L Pymnt Page 1395
14/04/2025	Crow n Gas Pow er Ltd	l053409	12.76		Gas to 31st March 25
14/04/2025	Wex Europe Services (UK) Limit	30106413	87.05		Disel & Unleaded
14/04/2025	Crow n Gas Pow er Ltd	L053407	260.09		Gas M016K0645414D6
14/04/2025	Crow n Gas Pow er Ltd	L053408	265.60		M016A0827614A6 Gas
14/04/2025	Yorkshire Gas and Pow er	900028754	170.19		EGM500151314 13/03/25-13/04/25
15/04/2025	Allotment Refund	TRANSFER	10.00	Refund Mr G Perkins	Refund Mr G Perkins
17/04/2025	Krinkles UK	1108207	6,264.00		Arb Works
17/04/2025	AGM Limited	AGM LTD	582.00		AGM Limited
17/04/2025	Barclaycard Commercial 5476760	5476760594	959.12		Various 23rd March 2025
22/04/2025	Wages Account 90180068	Apr Wages	37,000.00		April Wages 2025
23/04/2025	Wex Europe Services (UK) Limit	30106413	141.93		Energy Diesel
24/04/2025	Yorkshire Gas and Pow er	9000028274	794.45		13/03/25-10/04/25 YGPBQT424825
24/04/2025	Yorkshire Gas and Pow er	900028280	35.91		13/03/25-13/04/25 YGP500521436
24/04/2025	Yorkshire Gas and Pow er	900028755	173.47		EGM500151315 13/03/25-13/04/25
24/04/2025	Yorkshire Gas and Pow er	900028279	217.77		EGM500151312 13/03/25-13/04/25
24/04/2025	Yorkshire Gas and Pow er	900028278	282.63		EGM500151311 13/03/25-13/04/25
24/04/2025	Yorkshire Gas and Pow er	900028755	64.31		EGM500151318 13/03/25-13/04/25
24/04/2025	Yorkshire Gas and Pow er	900028756	51.47		EGM500151317 13/03/25-13/04/25
25/04/2025	Refund Scottish Pow er	SCOTTISH P	4.00		Refund Scottish Pow er
25/04/2025	C Moore charity event	C MOORE	30.00		C Moore charity event
25/04/2025	Cementeries cheques	CEMENTRIES	293.00		Cementeries cheques
25/04/2025	Alloment cheques	ALLOMENTS	313.50		Alloment cheques
25/04/2025	Astral (Payroll)	WAGES APR	74,222.61		Wages April 2025
25/04/2025	Scottish Pow er contra	SCOTTISH P	-4.00	Refund	Scottish Pow er contra
25/04/2025	C Moore Charity event	C MOORE	-30.00		C Moore Charity event
25/04/2025	Cementeries cheques	CEMENTRIES	-293.00		Cementeries cheques
25/04/2025	Alloment cheques	ALLOMENTS	-313.50		Alloment cheques
28/04/2025	BACS P/L Pymnt Page 1397	BACS Pymnt	4,990.95		BACS P/L Pymnt Page 1397
28/04/2025	Wex Europe Services (UK) Limit	30106413	72.16		Energy Diesel
28/04/2025	DWP Debt Management	DWP CHILD	371.26	DWP Debt Management	DWP Debt Management
29/04/2025	Justin Bucknell refund	REFUND	423.96	Justin Bucknell 8464	Justin Bucknell refund
29/04/2025	Alexandra & Co/Leaders Ltd	LEADERS	43.54	Alexandra & Co/Leade	Alexandra & Co/Leaders Ltd
29/04/2025	Alexandra & Co/Leaders Ltd	LEADERS	-43.54		Alexandra & Co/Leaders Ltd
29/04/2025	Justin Bucknell refund contra	REFUND ERR	-423.96		Justin Bucknell refund contra
30/04/2025	BACS P/L Pymnt Page 1408	BACS Pymnt	13,443.41		BACS P/L Pymnt Page 1408

Current Bank A/c 50180017

List of Payments made between 01/04/2025 and 31/05/2025

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
30/04/2025	Yorkshire Gas and Power	9000287758	40.11		EGM500151316 13/03/25-13/04/25
30/04/2025	BACS P/L Pymnt Page 1417	BACS Pymnt	16,838.65		BACS P/L Pymnt Page 1417
30/04/2025	BACS P/L Pymnt Page 1422	BACS Pymnt	-31.48		BACS P/L Pymnt Page 1422
30/04/2025	BACS P/L Pymnt Page 1423	BACS Pymnt	28,214.13		BACS P/L Pymnt Page 1423
30/04/2025	BACS P/L Pymnt Page 1425	BACS Pymnt	31.48		BACS P/L Pymnt Page 1425
30/04/2025	Navitas Desgin	On Account	31.48		P/Ledger Electronic Payment
30/04/2025	Alloments	TRANSFER	110.70		Alloments
06/05/2025	BACS P/L Pymnt Page 1428	BACS Pymnt	10,163.30		BACS P/L Pymnt Page 1428
06/05/2025	BACS P/L Pymnt Page 1431	BACS Pymnt	22,118.51		BACS P/L Pymnt Page 1431
		Total Payments	303,436.10		

BICESTER TOWN COUNCIL
FINANCE COMMITTEE

Thursday 5th June 2025

Year End Accounts 24/25

Chair: Alisa Russell
Contact: alisa.russell@Bicester.gov.uk

Responsible Finance Officer: Samantha Wade

Contact: 01869 252915 Samantha.Wade@Bicester.Gov.uk

Ward Affected: All Wards

1. Overview

1.1 The year end income and expenditure account is attached at Appendix 1.

1.2 The total income for the year was £2,307,264 of which £1,800,238 was precept.

1.3 The total expenditure for the year was £2,712,529

1.4 The overspend for the year is £91,317 before movement to reserves

1.5 The general reserve which would then stand at £901,423 (being between 40 – 50% precept in line with good practices).

2. Recommendations

The Committee is **RECOMMENDED** to **APPROVE** the Income & Expenditure account for the year ended 31st March 2025.

07/05/2025 **Bicester Town Council**

14:39

Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 12 **Cost Centre Report**

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102	Civic and Democratic							
1013	Inc Civic Miscellaneous	17,849	0	(17,849)			0.0%	
	Civic and Democratic :- Income	**17,849**	**0**	**(17,849)**				**0**
4031	Modern Gov (Y)	6,195	0	(6,195)		(6,195)	0.0%	
4047	Bring Me	0	12,000	12,000		12,000	0.0%	
4150	Mayor's Expenses	1,750	1,750	0		0	100.0%	
4159	Elections	0	3,000	3,000		3,000	0.0%	
4160	Civic Expenses	2,924	3,000	76	30	46	98.5%	
4161	Civic Mayor Making	1,098	770	(328)		(328)	142.6%	
4162	Civic Flag Raising	208	250	42		42	83.3%	
4163	Civic Service & Parade	1,776	5,040	3,264		3,264	35.2%	
4164	Civic Rememberance	4,242	4,940	698		698	85.9%	
4165	Mayor Contra Acct 23/24	443	0	(443)		(443)	0.0%	
4209	Member's Allowances	13,855	14,000	145		145	99.0%	
4210	Mayor's fundraising expences	7,494	0	(7,494)		(7,494)	0.0%	
	Civic and Democratic :- Indirect Expenditure	**39,985**	**44,750**	**4,765**	**30**	**4,735**	**89.4%**	**0**
	Net Income over Expenditure	**(22,136)**	**(44,750)**	**(22,614)**				
105	Central Services							
1014	Inc-Miscellaneous	250	0	(250)			0.0%	
	Central Services :- Income	**250**	**0**	**(250)**				**0**
4000	Salaries	222,400	260,000	37,600		37,600	85.5%	
4001	Ers National Insurance	22,846	30,000	7,154		7,154	76.2%	
4002	Ers Pension	48,261	56,000	7,739		7,739	86.2%	
4009	Staff Travel	0	250	250		250	0.0%	
4015	Health and Safety	2,867	5,000	2,133		2,133	57.3%	
4020	Mobile Phones	2,383	1,200	(1,183)		(1,183)	198.6%	
4021	Office Phones	4,630	2,000	(2,630)		(2,630)	231.5%	
4023	Stationery	3,059	2,400	(659)	47	(706)	129.4%	
4024	Subscriptions	23,820	4,500	(19,320)		(19,320)	529.3%	
4025	Insurance	22,451	25,000	2,549		2,549	89.8%	
4027	Ref. Booksand Publications	81	150	69		69	53.9%	
4032	Recruitment Advertising	1,068	300	(768)		(768)	356.0%	
4033	Office Expenses	4,132	1,300	(2,832)		(2,832)	317.8%	
4034	Computer Support	28,240	29,100	860		860	97.0%	
4040	Website	668	1,300	632		632	51.4%	
4055	Press & PR	1,090	2,750	1,660		1,660	39.6%	
4056	Legal and Professional Fees	50,256	10,000	(40,256)		(40,256)	502.6%	
4057	Audit Fees	3,073	4,000	927		927	76.8%	

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4058	Accountancy & Payroll	2,260	6,500	4,240		4,240	34.8%	
4070	Training & Conferences	4,893	7,500	2,607		2,607	65.2%	
4097	HR	2,855	5,400	2,545		2,545	52.9%	
4169	Newsletter	16,050	15,000	(1,050)		(1,050)	107.0%	
	Central Services :- Indirect Expenditure	**467,383**	**469,650**	**2,267**	**47**	**2,220**	**99.5%**	**0**
	Net Income over Expenditure	**(467,133)**	**(469,650)**	**(2,517)**				
106	Garth House							
1001	Inc-Nais House	5,109	4,800	(309)			106.4%	
1002	Inc-CAB Rent	4,250	4,250	0			100.0%	
1007	Inc-Registrars	1,250	1,250	0			100.0%	
1010	Inc-Garth Rooms Lettings	3,567	500	(3,067)			713.4%	
	Garth House :- Income	**14,176**	**10,800**	**(3,376)**			**131.3%**	**0**
4004	Cleaning Contract	5,468	4,000	(1,468)		(1,468)	136.7%	
4011	Rates	5,739	24,000	18,262		18,262	23.9%	
4012	Water Charges	960	900	(60)		(60)	106.6%	
4013	Gas	3,170	4,000	830		830	79.2%	
4014	Electric	10,402	3,800	(6,602)		(6,602)	273.7%	
4017	Cleaning Materials	176	0	(176)		(176)	0.0%	
4036	Grounds & Buildings Mtce	4,587	5,000	413		413	91.7%	
4039	Waste Removal	3,371	1,250	(2,121)		(2,121)	269.7%	
4130	Building Security	1,741	1,500	(241)		(241)	116.1%	
4203	Window Cleaning	980	1,200	220		220	81.7%	
	Garth House :- Indirect Expenditure	**36,593**	**45,650**	**9,057**	**0**	**9,057**	**80.2%**	**0**
	Net Income over Expenditure	**(22,417)**	**(34,850)**	**(12,433)**				
107	Garth Lodge							
1006	Inc-Garth Lodge	7,771	13,200	5,429			58.9%	
	Garth Lodge :- Income	**7,771**	**13,200**	**5,429**			**58.9%**	**0**
4052	Garth Lodge Costs	0	2,500	2,500		2,500	0.0%	
	Garth Lodge :- Indirect Expenditure	**0**	**2,500**	**2,500**	**0**	**2,500**	**0.0%**	**0**
	Net Income over Expenditure	**7,771**	**10,700**	**2,929**				
108	Corporate Finance							
1076	Inc-Precept	1,800,238	1,800,238	(0)			100.0%	
1096	Inc-Interest Received	130,586	30,000	(100,586)			435.3%	
	Corporate Finance :- Income	**1,930,824**	**1,830,238**	**(100,586)**			**105.5%**	**0**

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4059	Bank Charges	1,849	2,000	151		151	92.5%	
4306	Loan Repayments	10,285	11,000	715		715	93.5%	
	Corporate Finance :- Indirect Expenditure	**12,134**	**13,000**	**866**	**0**	**866**	**93.3%**	**0**
	Net Income over Expenditure	**1,918,690**	**1,817,238**	**(101,452)**				
109	Community Support							
1014	Inc-Miscellaneous	400	0	(400)			0.0%	
	Community Support :- Income	**400**	**0**	**(400)**				**0**
4060	CAB	8,250	8,250	0		0	100.0%	
4061	Grants to Voluntary Org.	22,755	22,000	(755)		(755)	103.4%	
4065	TVP Crime Partnership	3,600	3,600	0		0	100.0%	
4131	Bicester Vision Manager	5,000	5,000	0		0	100.0%	
4191	Community Woodland	0	3,000	3,000		3,000	0.0%	
	Community Support :- Indirect Expenditure	**39,605**	**41,850**	**2,245**	**0**	**2,245**	**94.6%**	**0**
	Net Income over Expenditure	**(39,205)**	**(41,850)**	**(2,645)**				
110	Projects							
1019	Inc-Grants Received	4,900	0	(4,900)			0.0%	
	Projects :- Income	**4,900**	**0**	**(4,900)**				**0**
4100	Purchase New Machinery	2,355	20,000	17,645		17,645	11.8%	
4300	New Computer Equipment	5,501	5,522	21		21	99.6%	
4301	Garth House Redevelopment	13,129	15,000	1,871		1,871	87.5%	
4305	New Cemetery	2,000	12,500	10,500		10,500	16.0%	
4312	Asset Maintenance	16,618	17,500	882		882	95.0%	
4313	Play Area/Open Space Inv.	20,612	76,909	56,297		56,297	26.8%	
4314	Town Centre	587	5,000	4,414		4,414	11.7%	
	Projects :- Indirect Expenditure	**60,802**	**152,431**	**91,629**	**0**	**91,629**	**39.9%**	**0**
	Net Income over Expenditure	**(55,902)**	**(152,431)**	**(96,529)**				
300	Environmental Services							
4000	Salaries	268,803	280,000	11,197		11,197	96.0%	
4001	Ers National Insurance	24,932	30,000	5,068		5,068	83.1%	
4002	Ers Pension	58,410	61,000	2,590		2,590	95.8%	
4003	Temporary Staff	26,485	10,000	(16,485)		(16,485)	264.9%	
4016	Uniform & PPE	2,330	1,400	(930)		(930)	166.4%	
4020	Mobile Phones	2,076	3,000	924		924	69.2%	
4042	Maintenance Machinery	15,968	10,000	(5,968)		(5,968)	159.7%	

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4044	Petrol,Oil & Gas	7,626	6,000	(1,626)		(1,626)	127.1%	
4045	Tools	731	1,000	269		269	73.1%	
4190	Parks and Garden Contract	34,216	0	(34,216)		(34,216)	0.0%	
	Environmental Services :- Indirect Expenditure	**441,577**	**402,400**	**(39,177)**	**0**	**(39,177)**	**109.7%**	**0**
	Net Expenditure	**(441,577)**	**(402,400)**	**39,177**				
301	Open Spaces							
1019	Inc-Grants Received	31,252	0	(31,252)			0.0%	
1037	Inc-Keta Field Pitches	4,779	2,500	(2,279)			191.2%	
	Open Spaces :- Income	**36,031**	**2,500**	**(33,531)**			**1441.3%**	**0**
4048	Vertidraining of Pitches (FA G	37,841	0	(37,841)		(37,841)	0.0%	
4126	Lease of Open Spaces	(394)	21	415		415	(1876.2	
4175	Maintenance of Open Spaces	15,747	14,500	(1,247)	83	(1,330)	109.2%	
4190	Parks and Garden Contract	450,845	350,000	(100,845)		(100,845)	128.8%	
4204	Pest Control	230	250	20		20	92.0%	
	Open Spaces :- Indirect Expenditure	**504,269**	**364,771**	**(139,498)**	**83**	**(139,581)**	**138.3%**	**0**
	Net Income over Expenditure	**(468,238)**	**(362,271)**	**105,967**				
305	Pingle Field							
1028	Inc-Pavilions/Pitches	5,764	5,000	(764)			115.3%	
	Pingle Field :- Income	**5,764**	**5,000**	**(764)**			**115.3%**	**0**
4012	Water Charges	9,229	1,100	(8,129)		(8,129)	839.0%	
4014	Electric	7,823	12,000	4,177		4,177	65.2%	
4017	Cleaning Materials	496	300	(196)		(196)	165.3%	
4036	Grounds & Buildings Mtce	7,689	20,000	12,311		12,311	38.4%	
4039	Waste Removal	450	230	(220)		(220)	195.7%	
4130	Building Security	668	1,500	832		832	44.6%	
	Pingle Field :- Indirect Expenditure	**26,356**	**35,130**	**8,774**	**0**	**8,774**	**75.0%**	**0**
	Net Income over Expenditure	**(20,592)**	**(30,130)**	**(9,538)**				
306	Sunderland Drive							
1028	Inc-Pavilions/Pitches	1,416	2,000	584			70.8%	
	Sunderland Drive :- Income	**1,416**	**2,000**	**584**			**70.8%**	**0**
4012	Water Charges	860	1,200	340		340	71.6%	
4013	Gas	4,497	2,000	(2,497)		(2,497)	224.8%	
4014	Electric	1,285	2,000	715		715	64.3%	

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4017	Cleaning Materials	25	100	75		75	25.0%	
4036	Grounds & Buildings Mtce	4,529	1,000	(3,529)		(3,529)	452.9%	
4039	Waste Removal	450	250	(200)		(200)	180.1%	
4130	Building Security	0	1,000	1,000		1,000	0.0%	
	Sunderland Drive :- Indirect Expenditure	**11,645**	**7,550**	**(4,095)**	**0**	**(4,095)**	**154.2%**	**0**
	Net Income over Expenditure	**(10,229)**	**(5,550)**	**4,679**				
307	Bicester Field							
1028	Inc-Pavilions/Pitches	2,548	1,700	(848)			149.9%	
	Bicester Field :- Income	**2,548**	**1,700**	**(848)**			**149.9%**	**0**
4012	Water Charges	1,725	1,000	(725)		(725)	172.5%	
4014	Electric	9,223	10,000	777		777	92.2%	
4017	Cleaning Materials	190	200	10		10	95.2%	
4036	Grounds & Buildings Mtce	2,269	1,000	(1,269)		(1,269)	226.9%	
4039	Waste Removal	253	250	(3)		(3)	101.0%	
4130	Building Security	936	500	(436)		(436)	187.2%	
	Bicester Field :- Indirect Expenditure	**14,597**	**12,950**	**(1,647)**	**0**	**(1,647)**	**112.7%**	**0**
	Net Income over Expenditure	**(12,049)**	**(11,250)**	**799**				
308	Whitelands Sports Village							
1014	Inc-Miscellaneous	159,688	50,000	(109,688)			319.4%	
1016	Inc-Whitelands Cafe	0	4,500	4,500			0.0%	
1021	Inc-Insurance Received	2,293	0	(2,293)			0.0%	
1025	Inc-Rugby Club	(4,000)	21,000	25,000			(19.0%)	
1026	Inc-ACE Academy	9,000	10,000	1,000			90.0%	
1027	Inc-OX RTC	9,577	18,000	8,423			53.2%	
	Whitelands Sports Village :- Income	**176,557**	**103,500**	**(73,057)**			**170.6%**	**0**
4000	Salaries	148,960	146,000	(2,960)		(2,960)	102.0%	
4001	Ers National Insurance	12,992	15,000	2,008		2,008	86.6%	
4002	Ers Pension	32,493	35,000	2,507		2,507	92.8%	
4003	Temporary Staff	25,910	0	(25,910)		(25,910)	0.0%	
4004	Cleaning Contract	0	1,500	1,500		1,500	0.0%	
4011	Rates	26,788	21,000	(5,788)		(5,788)	127.6%	
4012	Water Charges	1,424	1,200	(224)		(224)	118.7%	
4014	Electric	54,473	30,000	(24,473)		(24,473)	181.6%	
4016	Uniform & PPE	609	2,500	1,891		1,891	24.4%	
4017	Cleaning Materials	1,831	2,000	169		169	91.6%	
4036	Grounds & Buildings Mtce	14,358	5,000	(9,358)		(9,358)	287.2%	

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4130	Building Security	570	1,000	430		430	57.0%	
4203	Window Cleaning	0	500	500		500	0.0%	
	Whitelands Sports Village :- Indirect Expenditure	**320,407**	**260,700**	**(59,707)**	**0**	**(59,707)**	**122.9%**	**0**
	Net Income over Expenditure	**(143,850)**	**(157,200)**	**(13,350)**				
401	Garth Park							
1003	Inc-Garth Stables	6,600	3,150	(3,450)			209.5%	
1008	Inc-Bowls Club	1,556	1,400	(156)			111.1%	
1009	Inc-Tennis Club	1,600	1,550	(50)			103.2%	
1015	Inc Garth Park Cafe	21,096	18,800	(2,296)			112.2%	
	Garth Park :- Income	**30,852**	**24,900**	**(5,952)**			**123.9%**	**0**
4004	Cleaning Contract	11,244	10,000	(1,244)		(1,244)	112.4%	
4011	Rates	153	4,925	4,772		4,772	3.1%	
4012	Water Charges	231	750	519		519	30.8%	
4013	Gas	182	300	118		118	60.7%	
4014	Electric	4,045	2,000	(2,045)		(2,045)	202.2%	
4036	Grounds & Buildings Mtce	738	5,000	4,262		4,262	14.8%	
4039	Waste Removal	10,920	7,500	(3,420)		(3,420)	145.6%	
4046	Horticultural Supplies	2,801	5,900	3,099		3,099	47.5%	
4050	Maintenance Bowls Club	7,228	2,000	(5,228)		(5,228)	361.4%	
4130	Building Security	622	2,000	1,378		1,378	31.1%	
4177	Maintenance Bandstand & Well	0	15,000	15,000		15,000	0.0%	
	Garth Park :- Indirect Expenditure	**38,164**	**55,375**	**17,211**	**0**	**17,211**	**68.9%**	**0**
	Net Income over Expenditure	**(7,312)**	**(30,475)**	**(23,163)**				
402	Play Areas							
4123	Maintenance Play Areas	8,032	7,000	(1,032)	101	(1,134)	116.2%	
4180	ROSPA Inspections	3,567	4,000	433		433	89.2%	
	Play Areas :- Indirect Expenditure	**11,599**	**11,000**	**(599)**	**101**	**(701)**	**106.4%**	**0**
	Net Expenditure	**(11,599)**	**(11,000)**	**599**				
404	Allotments							
1011	Inc-Allotments	7,710	7,000	(710)			110.1%	
	Allotments :- Income	**7,710**	**7,000**	**(710)**			**110.1%**	**0**
4012	Water Charges	471	600	129		129	78.5%	
4054	Allotments Costs	1,856	2,500	644		644	74.3%	
4155	Rent	830	831	2		2	99.8%	
	Allotments :- Indirect Expenditure	**3,157**	**3,931**	**774**	**0**	**774**	**80.3%**	**0**
	Net Income over Expenditure	**4,553**	**3,069**	**(1,484)**				

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
501	**Town Council Events**							
1030	Income - Music Event	15,875	9,000	(6,875)			176.4%	
1032	Inc- Sledgehammer	14,100	9,000	(5,100)			156.7%	
1035	Special Events 2023 Coronation	110	0	(110)			0.0%	
1045	Inc-Christmas Lights	3,917	7,500	3,583			52.2%	
1050	Chistmas Lights Trail	27,842	75,000	47,158			37.1%	
	Town Council Events :- Income	**61,843**	**100,500**	**38,657**			**61.5%**	**0**
4071	Evt 1 Music EVent	16,084	10,000	(6,084)		(6,084)	160.8%	
4088	Evt 3 - Sledgehammer	18,393	10,000	(8,393)		(8,393)	183.9%	
4092	Sports Day	3,470	4,000	530		530	86.7%	
4115	Special Events/Coronation 2023	9,182	5,000	(4,182)		(4,182)	183.6%	
4120	FFD in assoc. w/AFD	9,798	9,500	(298)		(298)	103.1%	
4157	Christmas Lights Switch On	12,888	10,500	(2,388)		(2,388)	122.7%	
4158	Christmas Lights Trail	75,628	85,000	9,372		9,372	89.0%	
	Town Council Events :- Indirect Expenditure	**145,443**	**134,000**	**(11,443)**	**0**	**(11,443)**	**108.5%**	**0**
	Net Income over Expenditure	**(83,600)**	**(33,500)**	**50,100**				
601	**Cemetery**							
1020	Inc-Cemetery	8,372	0	(8,372)			0.0%	
	Cemetery :- Income	**8,372**	**0**	**(8,372)**				**0**
4011	Rates	1,447	1,500	53		53	96.5%	
4012	Water Charges	373	800	427		427	46.6%	
4014	Electric	1,339	150	(1,189)		(1,189)	892.8%	
4036	Grounds & Buildings Mtce	669	250	(419)		(419)	267.6%	
4039	Waste Removal	2,750	4,000	1,250		1,250	68.7%	
	Cemetery :- Indirect Expenditure	**6,578**	**6,700**	**122**	**0**	**122**	**98.2%**	**0**
	Net Income over Expenditure	**1,794**	**(6,700)**	**(8,494)**				
801	**Street Scene**							
4029	Street Furniture	1,274	1,500	226		226	84.9%	
4083	Pedestrianisation Scheme	(15,600)	5,000	20,600		20,600	(312.0%)	
4112	Repairs & Maint. Clocks	290	500	210		210	58.0%	
4151	Litter Bin Provosion	3,991	4,000	9		9	99.8%	
4200	Christmas Lights Maint/Storage	45,698	26,000	(19,698)		(19,698)	175.8%	
	Street Scene :- Indirect Expenditure	**35,653**	**37,000**	**1,347**	**0**	**1,347**	**96.4%**	**0**
	Net Expenditure	**(35,653)**	**(37,000)**	**(1,347)**				

Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 12 **Cost Centre Report**

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
901	Earmarked Reserves							
9007	Community and Elections	5,545	18,976	13,431		13,431	29.2%	5,545
9011	Play Areas/Open Space Investme	88,514	648,244	559,730		559,730	13.7%	88,514
9013	Equipment Replacement/Mtce	25,409	257,000	231,591		231,591	9.9%	25,409
9014	Green Infrastructure	132,766	212,791	80,025		80,025	62.4%	132,766
9016	Town Centre	0	105,250	105,250		105,250	0.0%	
9020	BTC Premises	239,149	928,039	688,890		688,890	25.8%	239,149
9021	Youth Initiatives	0	10,000	10,000		10,000	0.0%	
9039	Burial Ground Provision	0	818,134	818,134		818,134	0.0%	
9042	SW Sports Village Contribution	5,200	303,196	297,996		297,996	1.7%	5,200
	Earmarked Reserves :- Indirect Expenditure	**496,582**	**3,301,630**	**2,805,048**	**0**	**2,805,048**	**15.0%**	**496,582**
	Net Expenditure	**(496,582)**	**(3,301,630)**	**(2,805,048)**				
6000	plus Transfer from EMR	496,582	0	(496,582)				
	Movement to/(from) Gen Reserve	**0**	**(3,301,630)**	**(3,301,630)**				
	Grand Totals:- Income	**2,307,264**	**2,101,338**	**(205,926)**			**109.8%**	
	Expenditure	**2,712,529**	**5,402,968**	**2,690,439**	**261**	**2,690,178**	**50.2%**	
	Net Income over Expenditure	**(405,265)**	**(3,301,630)**	**(2,896,365)**				
	plus Transfer from EMR	**496,582**	0	(496,582)				
	Movement to/(from) Gen Reserve	**91,317**	**(3,301,630)**	**(3,392,947)**				

BICESTER TOWN COUNCIL

FINANCE COMMITTEE REPORT

Thursday 5th June 2025

General & Earmarked Reserves

Chair: Alisa Russell
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Responsible Finance Officer: Samantha Wade
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Wards Affected: All Wards

1. Background

1.1 The Council needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves[1] annually.

1.2 General Reserves may be used as working capital or to meet known expenditure and risk mitigation; Earmarked Reserves are maintained to meet the costs of planned future projects and activities.

1.3 As a matter of policy the Town Council has, in recent years aimed to maintain its General Reserve at a level of 40-50% of precept. Currently the precept and maintaining this level would imply a General Reserve of £901,427 for the financial year 2025/26.

2. Recommendation

2.1 Committee is asked to:

- **AGREE** that the General Reserve be maintained at a level of £901,427

BICESTER TOWN COUNCIL

FINANCE COMMITTEE REPORT

Thursday 5th June 2024

Internal Auditor Report

Chair: Alisa Russell
Contact:alisa.russell@Bicester.gov.uk
Responsible Finance Officer: Samantha Wade
Contact:01869 252915 Samantha.Wade@Bicester.Gov.uk

Wards Affected: All Wards

1. Overview

1.1 In accordance with Financial Regulations 2.5, the internal auditor conducted the Final Internal Audit 16th May 2025. In accordance with 2.10, the report from this audit is brought to the attention of this committee (appendix 1).

1.2 Officers are pleased to note the reports findings summarised in the below excerpt (pg.1):

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

2. Recommendation

The Committee is asked to **NOTE** the contents of the Internal Audit and to **RECOMMEND** the Final Internal Audit with Statement of Accounts to Full Council the 23rd June 2025.

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Clerk/RFO to the Council
Bicester Town Council
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16th May 2025

Dear Samantha

Re: Bicester Town Council
Internal Audit Year Ended 31 March 2025 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit we enclose our report for your kind attention and presentation to the council. This report contains details of the additional testing conducted at year-end and should be considered alongside any interim audit reports issued. The audits were 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.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our audit was conducted on site with the new RFO in attendance and with the clerk available should we have any questions. It was clear from the start that we were going to have to provide assistance in putting the year end file together and to provide detailed assistance with assembling the information for the external auditor. Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk. However, it is clear the RFO is very new to the post and will need some time to understand the role and understand local authorities. **I recommend strongly that the council provide access to training without delay.**

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain 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.

Regulation

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. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.
Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. 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.

Independence and competence
Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter
An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment
The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

Year-End Audit
The year-end audit was conducted on site. Information was requested from the council in advance of the audit taking place, and this was reviewed along with other information published on the council's website https://www.bicester.gov.uk/

Table of contents

Year End 2023/24 Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
	• I did note in account 4160 CC 102 Civic Expenses there were 10 of sales invoices posted to this expense code. These need to be removed to an income code as income and expenditure must not be netted off.	Completed
	• I remind council this is a legal requirement of the Freedom of Information Act to publish draft minutes within 20 working days of the meeting.	On-going
	• I remind council that the wording of the minute approving the precept must be sufficiently clear to show beyond reasonable doubt that council approved the precept and the level of that precept as it is not clear from the minutes what has been requested.	Completed
	• I was unable to verify the PAYE payments to government gateway account, I will check this at the year end.	On-going

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

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

Further to the testing conducted at the interim audit, I checked a sample of invoices and payments made towards the end of the financial year. I was able to confirm amounts processed matched the amounts paid on the bank statements, were consistent with the associated invoice and had been approved in accordance with the council's adopted Financial Regulations.

I am satisfied the requirements of this control objective were met for 2024/25.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

I asked if assertion 8 of the annual governance statement had any impact on the council. There is no impact.

"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."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

I am satisfied the requirements of this control objective were met for 2024/25.

D. BUDGET, PRECEPT AND 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.

Audit findings

Analysis of the council's year-end income and expenditure report shows total income for the year reported as 109.8% and total expenditure as 50.9%. On the face of it, this shows additional income and a large saving against budget on expenditure. The additional income is due in the main to additional interest c.£100k and grants c.£35k. Which are not indicative of poor budget setting as interest rates rose sharply during the year and the budget was prepared well in advance of this.

The underspends against budget are on play areas and parks and garden contracts, together with spending from earmarked reserves. I recommend the council review the significant underspends against budget and assure themselves these are properly earmarked for future spending so as to not be forgotten.

At the end of the financial year, the council held circa £2,864,649 in earmarked reserves (EMR) and a further £901,427 in the general reserve. The earmarked reserves are listed and appear to be for bonafide ongoing projects.

The Smaller Authorities Proper Practices Panel (SAPPP) formally JPAG Practitioner's guide states *'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure'* (para 5.33).

I estimate the net revenue expenditure of that of the council is in the region of £1.9 to £2.1m this would equate to a general reserve balance range of £500k to £2m The general reserve balance is within the recommended range.

I am satisfied the requirements of this control objective were met for 2024/25.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm this includes only salary payments, HMRC payments and pension contributions.

I am satisfied the requirements of this control objective were met for 2024/25.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

I was able to confirm the asset register total per the AGAR to the register. The balance shown on the published AGAR for 2024 had been changed after I attended site last year. At the final audit for 2023/24 I recorded a balance of £3,677,958, this was subsequently changed to £3,801,959 for the published AGAR.

The asset register contains all the required information; however, I recommend that the front-page summary is updated, and the file naming conventions are reviewed as this was tricky to locate in the council files.

I confirmed to third party evidence the interest, capital and end of year loan balances on the PWLB loans as shown in boxes 5 & 10 of the AGAR. There we no errors.

I am satisfied the requirements of this control objective were met for 2024/25.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

I reviewed where possible the March 2025 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and cashbooks and found no errors. The balances agreed to the end of year AGAR.

There were two missing bank statements, CCLA and Lloyds Treasury. I noted historic bank statements in the council records and have been verbally assured there are no movements on these accounts; however, I have requested the RFO provide me with copies of latest statements so that I can be reassured there are no variances.

I also remind the RFO to keep a file of monthly signed bank reconciliations, together with signed bank statements.

The council benefits from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council also has an adopted investment strategy on its website.

I am satisfied the requirements of this control objective were met for 2024/25.

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	*'Yes', means that this authority*	Suggested response based on evidence
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.*	**YES** – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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.*	**YES** – the Clerk advises the council in respect of its legal powers.
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.*	**YES** – the requirements and timescales for 2023/24 year-end were followed.
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.*	**YES** – the council has a risk management scheme and appropriate external insurance.
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.*	**YES** – the council has appointed an independent and competent internal auditor.
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.*	**YES** – matters raised in internal and external audit reports have been addressed.
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	*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*	**YES** – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
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 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

Section 2 – Accounting Statements

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	4,020,363	4,171,341	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	1,765,879	1,800,238	Figure confirmed to central precept record
3	Total other receipts	454,348	507,026	Agrees to underlying accounting records
4	Staff costs	673,168	840,096	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	10,473	10,285	Confirmed to PWLB documents
6	All other payments	1,385,608	1,862,148	Agrees to underlying accounting records
7	Balances carried forward	4,171,341	3,766,076	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	4,166,939	3,766,933	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	3,801,959	2,872,163	Matches asset register total and changes from previous year have been traced
10	Total borrowings	141,375	136,500	Confirmed to PWLB documents

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		☑		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b	Disclosure note re Trust Funds (including charitable)			☑	*The figures in the accounting statements above do not include any Trust transactions.*

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with a box 7 and 8 reconciliation properly completed. I have been able to verify the entries to underlying schedules, invoices and bank statements. I did note one instance of an invoice being raised in April and paid in April that related to March services for a gross value of £4,031.75, technically this should have been posted to the accounts as accrued income, but it is not material and will not effect the reading of the accounts. I have therefore just reminded the RFO to watch out for these in future rather than changing the accounts.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

The variance analysis has not yet been completed to explain the variances where required; however, I have discussed this with the RFO and sign posted her to the proforma provided by the external auditor and the Rialtus report.

I have noted that the external auditor has mentioned in their 2024 report that not all supporting documentation was submitted last year, the notice of elector's rights did not show the contact information, and the minute references were incorrectly written on the AGAR. These are all simple errors that are easily spotted by hierarchical review before issuing the AGAR to the external auditor. I have discussed this with the RFO to ensure this is not overlooked again this year and that the minutes specifically mention councils revised actions this year to prevent reoccurrence.

I am satisfied the requirements of this control objective were met for 2024/25.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2023/24 due to not exceeding the income and expenditure limits therefore this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

We have considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [https://www.legislation.gov.uk/uksi/2015/480/made/data.pdf] and, 2015/494 The Smaller Authorities (Transparency Requirements). https://www.legislation.gov.uk/uksi/2015/494/pdfs/uksiem_20150494_en.pdf

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. https://ico.org.uk/media/for-organisations/documents/1153/model-publication-scheme.pdf & https://ico.org.uk/media/for-organisations/documents/1266/parish_council_information_guide.doc

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

(a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
(b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

(a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
(b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

The council has income & expenditure greater than £200k and is following as best practice the requirements of the Local Government Transparency Code 2015.

I reviewed the model publication scheme requirements and can confirm the council has a dedicated web page in place to cover the requirements.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2023/24 inclusive.

I am satisfied the requirements of this control objective were met for 2024/25.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.

(During the 2024/2025 AGAR period, were public rights in relation to the 2023/2024 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).

Audit findings

Inspection – key dates	2023/24	2024/25 Proposed
Date AGAR signed by council	24th June	23rd June
Date inspection notice issued	25th June	24th June
Inspection period begins	26th June	30th June
Inspection period ends	6th August	8th August
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2024/25 meet the statutory requirements.

I am satisfied the requirements of this control objective were met for 2024/25.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	☑		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	☑		
C	This authority assesses 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			☑ None
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 bank account reconciliations were properly carried out during the year.	☑		
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	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*			☑ N/a
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	☑		
M	M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations. (During the 2024/2025 AGAR period, were public rights in relation to the 2023/2024 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	☑		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	☑		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			☑ N/a

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

Yours sincerely

M Mulberry

Mark Mulberry
Mulberry Local Authority Services Ltd

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
Bank	There were two missing bank statements, CCLA and Lloyds Treasury – I will need to see these please I also remind the RfO to keep a file of monthly signed bank reconciliations, together with signed bank statements.	
Year end procedures	The variance analysis has not yet been completed to explain the variances where required; however, I have discussed this with the RFO and sign posted her to the proforma provided by the external auditor and the Rialtus report. I have noted that the external auditor has mentioned in their 2024 report that not all supporting documentation was submitted last year, the notice of elector's rights did not show the contact information, and the minute references were incorrectly written on the AGAR. These are all simple errors that are easily spotted by hierarchical review before issuing the AGAR to the external auditor. I have discussed this with the RFO to ensure this is not overlooked again this year and that the minutes specifically mention councils revised actions this year to prevent reoccurrence.	
Budget	The underspends against budget are on play areas and parks and garden contracts, together with spending from earmarked reserves. I recommend the council review the significant underspends against budget and assure themselves these are properly earmarked for future spending.	
Fixed assets	The asset register contains all the required information; however, I recommend that the front-page summary is updated and the file naming conventions are reviewed as this was tricky to locate in the council files.	

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
1		800,008	810,110	310		General Fund
1		3,170,756	3,301,631	325		Earmarked Reserves
1		49,600	59,600	326		Restricted Reserves
1	Balances brought forward	**4,020,363**	**4,171,341**	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.		
2		1,765,879	1,800,238	1076	108	Inc-Precept
2	(+) Precept or Rates and Levies	**1,765,879**	**1,800,238**	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3		5,600	5,109	1001	106	Inc-Nais House
3		4,250	4,250	1002	106	Inc-CAB Rent
3		6,600	6,600	1003	401	Inc-Garth Stables
3		9,548	7,771	1006	107	Inc-Garth Lodge
3		1,250	1,250	1007	106	Inc-Registrars
3		1,478	1,556	1008	401	Inc-Bowls Club
3		1,550	1,600	1009	401	Inc-Tennis Club
3		1,009	3,567	1010	106	Inc-Garth Rooms Lettings
3		8,232	7,710	1011	404	Inc-Allotments
3		3,180	17,849	1013	102	Inc Civic Miscellaneous
3		20	0	1014	102	Inc-Miscellaneous
3		1,099	250	1014	105	Inc-Miscellaneous
3		5,077	0	1014	108	Inc-Miscellaneous
3		0	400	1014	109	Inc-Miscellaneous
3		1,802	159,688	1014	308	Inc-Miscellaneous
3		21,096	21,096	1015	401	Inc Garth Park Cafe
3		4,035	0	1017	308	Inc-Whitelands room hire
3		650	0	1018	501	Inc-Carnival
3		2,022	4,900	1019	110	Inc-Grants Received
3		31,252	31,252	1019	301	Inc-Grants Received
3		6,259	8,372	1020	601	Inc-Cemetery
3		0	2,293	1021	308	Inc-Insurance Received
3		21,000	-4,000	1025	308	Inc-Rugby Club
3		5,000	9,000	1026	308	Inc-ACE Academy
3		5,660	9,577	1027	308	Inc-OX RTC
3		13,664	0	1028	301	Inc-Pavilions/Pitches
3		5,790	5,764	1028	305	Inc-Pavilions/Pitches
3		848	1,416	1028	306	Inc-Pavilions/Pitches
3		454	2,548	1028	307	Inc-Pavilions/Pitches
3		93,506	0	1028	308	Inc-Pavilions/Pitches
3		0	15,875	1030	501	Income - Music Event
3		13,175	14,100	1032	501	Inc- Sledgehammer
3		5,987	110	1035	501	Special Events 2023 Coronation
3		2,592	4,779	1037	301	Inc-Keta Field Pitches
3		674	0	1039	301	Inc-Bicester Fields Pitches
3		667	0	1040	301	Inc-Keble Rd Pitches

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
3		700	3,917	1045	501	Inc-Christmas Lights
3		40,142	27,842	1050	501	Chistmas Lights Trail
3		-83	0	1051	501	Inc-Food Festival
3		128,563	130,586	1096	108	Inc-Interest Received
3	(+) Total other receipts	**454,348**	**507,026**	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		
4		161,076	222,400	4000	105	Salaries
4		216,340	268,803	4000	300	Salaries
4		142,084	148,960	4000	308	Salaries
4		15,348	22,846	4001	105	Ers National Insurance
4		16,169	24,932	4001	300	Ers National Insurance
4		10,739	12,992	4001	308	Ers National Insurance
4		34,722	48,261	4002	105	Ers Pension
4		46,837	58,410	4002	300	Ers Pension
4		29,853	32,493	4002	308	Ers Pension
4	(-) Staff costs	**673,168**	**840,096**	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.		
5		10,473	10,285	4306	108	Loan Repayments
5	(-) Loan interest/capital repayments	**10,473**	**10,285**	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).		
6		59,922	0	4003	105	Temporary Staff
6		20,842	26,485	4003	300	Temporary Staff
6		8,394	25,910	4003	308	Temporary Staff
6		5,797	5,468	4004	106	Cleaning Contract
6		0	11,244	4004	401	Cleaning Contract
6		7,633	5,739	4011	106	Rates
6		20,676	26,788	4011	308	Rates
6		0	153	4011	401	Rates
6		724	1,447	4011	601	Rates
6		-73	960	4012	106	Water Charges
6		6,483	9,229	4012	305	Water Charges
6		217	860	4012	306	Water Charges
6		1,517	1,725	4012	307	Water Charges
6		1,023	1,424	4012	308	Water Charges
6		28	231	4012	401	Water Charges
6		152	471	4012	404	Water Charges
6		633	373	4012	601	Water Charges
6		1,719	3,170	4013	106	Gas
6		875	4,497	4013	306	Gas
6		0	182	4013	401	Gas
6		3,913	10,402	4014	106	Electric
6		6,666	7,823	4014	305	Electric
6		374	1,285	4014	306	Electric

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2025

	Last Year £	This Year £	Code	Centre	Code Description
6	7,718	9,223	4014	307	Electric
6	60,090	54,473	4014	308	Electric
6	1,491	4,045	4014	401	Electric
6	288	1,339	4014	601	Electric
6	2,374	2,867	4015	105	Health and Safety
6	1,979	0	4015	308	Health and Safety
6	700	2,330	4016	300	Uniform & PPE
6	688	609	4016	308	Uniform & PPE
6	727	176	4017	106	Cleaning Materials
6	85	496	4017	305	Cleaning Materials
6	85	25	4017	306	Cleaning Materials
6	85	190	4017	307	Cleaning Materials
6	760	1,831	4017	308	Cleaning Materials
6	890	2,383	4020	105	Mobile Phones
6	2,518	2,076	4020	300	Mobile Phones
6	3,027	4,630	4021	105	Office Phones
6	248	0	4021	308	Office Phones
6	2,516	3,059	4023	105	Stationery
6	13	0	4023	307	Stationery
6	8,843	23,820	4024	105	Subscriptions
6	21,438	22,451	4025	105	Insurance
6	0	81	4027	105	Ref. Booksand Publications
6	1,563	1,274	4029	801	Street Furniture
6	9,405	6,195	4031	102	Modern Gov (Y)
6	129	1,068	4032	105	Recruitment Advertising
6	1,114	4,132	4033	105	Office Expenses
6	27,979	28,240	4034	105	Computer Support
6	2,384	4,587	4036	106	Grounds & Buildings Mtce
6	-4,850	0	4036	301	Grounds & Buildings Mtce
6	4,320	7,689	4036	305	Grounds & Buildings Mtce
6	2,769	4,529	4036	306	Grounds & Buildings Mtce
6	237	2,269	4036	307	Grounds & Buildings Mtce
6	7,302	14,358	4036	308	Grounds & Buildings Mtce
6	6,594	738	4036	401	Grounds & Buildings Mtce
6	125	669	4036	601	Grounds & Buildings Mtce
6	670	0	4037	301	Pavilion Maintenance
6	2,734	3,371	4039	106	Waste Removal
6	215	450	4039	305	Waste Removal
6	215	450	4039	306	Waste Removal
6	412	253	4039	307	Waste Removal
6	6,033	0	4039	308	Waste Removal
6	4,401	10,920	4039	401	Waste Removal
6	2,049	2,750	4039	601	Waste Removal
6	435	668	4040	105	Website
6	8,039	15,968	4042	300	Maintenance Machinery
6	5,821	7,626	4044	300	Petrol,Oil & Gas

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2025

	Last Year £	This Year £	Code	Centre	Code Description
6	1,696	731	4045	300	Tools
6	-670	0	4045	301	Tools
6	3,973	2,801	4046	401	Horticultural Supplies
6	28,079	37,841	4048	301	Vertidraining of Pitches (FA G
6	992	7,228	4050	401	Maintenance Bowls Club
6	1,365	0	4052	107	Garth Lodge Costs
6	298	1,856	4054	404	Allotments Costs
6	-110	1,090	4055	105	Press & PR
6	19,091	50,256	4056	105	Legal and Professional Fees
6	2,674	3,073	4057	105	Audit Fees
6	2,707	2,260	4058	105	Accountancy & Payroll
6	2,077	1,849	4059	108	Bank Charges
6	0	8,250	4060	109	CAB
6	11,962	22,755	4061	109	Grants to Voluntary Org.
6	9,000	0	4064	109	OYAP
6	3,600	3,600	4065	109	TVP Crime Partnership
6	1,095	0	4069	308	SW Sports Village
6	8,151	4,893	4070	105	Training & Conferences
6	4,245	16,084	4071	501	Evt 1 Music EVent
6	0	-15,600	4083	801	Pedestrianisation Scheme
6	8,197	18,393	4088	501	Evt 3 - Sledgehammer
6	4,936	3,470	4092	501	Sports Day
6	240	2,855	4097	105	HR
6	-1	0	4099	105	Miscellaneous Expences
6	278	0	4099	108	Miscellaneous Expences
6	0	2,355	4100	110	Purchase New Machinery
6	135	290	4112	801	Repairs & Maint. Clocks
6	10,756	9,182	4115	501	Special Events/Coronation 2023
6	7,071	9,798	4120	501	FFD in assoc. w/AFD
6	5,214	8,032	4123	402	Maintenance Play Areas
6	427	-394	4126	301	Lease of Open Spaces
6	10,250	0	4129	401	Garth Park Toilets
6	360	1,741	4130	106	Building Security
6	1,080	0	4130	107	Building Security
6	823	668	4130	305	Building Security
6	688	0	4130	306	Building Security
6	658	936	4130	307	Building Security
6	1,143	570	4130	308	Building Security
6	0	622	4130	401	Building Security
6	5,000	5,000	4131	109	Bicester Vision Manager
6	5,000	0	4133	109	Partnership
6	1,750	1,750	4150	102	Mayor's Expenses
6	1,314	3,991	4151	801	Litter Bin Provosion
6	416	830	4155	404	Rent
6	14,310	12,888	4157	501	Christmas Lights Switch On
6	78,116	75,628	4158	501	Christmas Lights Trail

Continued over page

		Last Year £	This Year £	Code	Centre	Code Description
6		11,594	0	4159	102	Elections
6		3,102	2,924	4160	102	Civic Expenses
6		1,497	1,098	4161	102	Civic Mayor Making
6		360	208	4162	102	Civic Flag Raising
6		3,370	1,776	4163	102	Civic Service & Parade
6		2,910	4,242	4164	102	Civic Rememberance
6		0	443	4165	102	Mayor Contra Acct 23/24
6		15,000	16,050	4169	105	Newsletter
6		13,562	15,747	4175	301	Maintenance of Open Spaces
6		4,537	0	4178	300	Vehicle Maintenance
6		3,900	3,567	4180	402	ROSPA Inspections
6		0	34,216	4190	300	Parks and Garden Contract
6		494,339	450,845	4190	301	Parks and Garden Contract
6		0	45,698	4200	801	Christmas Lights Maint/Storage
6		245	980	4203	106	Window Cleaning
6		163	230	4204	301	Pest Control
6		14,241	13,855	4209	102	Member's Allowances
6		11,349	7,494	4210	102	Mayor's fundraising expences
6		9,165	0	4216	801	Litter/Dog Bin Emptying
6		10,384	5,501	4300	110	New Computer Equipment
6		13,885	13,129	4301	110	Garth House Redevelopment
6		0	2,000	4305	110	New Cemetery
6		3,693	16,618	4312	110	Asset Maintenance
6		2,567	20,612	4313	110	Play Area/Open Space Inv.
6		0	587	4314	110	Town Centre
6		-23,851	0	4315	110	Containing Outbreak Management
6		12,799	5,545	9007	901	Community and Elections
6		71,474	88,514	9011	901	Play Areas/Open Space Investme
6		0	25,409	9013	901	Equipment Replacement/Mtce
6		20,868	132,766	9014	901	Green Infrastructure
6		68,933	239,149	9020	901	BTC Premises
6		2,971	5,200	9042	901	SW Sports Village Contribution
6	(-) All other payments	**1,385,608**	**1,862,148**	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).		
7	(=) Balances carried forward	**4,171,341**	**3,766,076**	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		127,620	30,650	201		Current Bank A/c
8		46,946	56,271	202		Wages Account
8		101,609	750	203		Carnival Account
8		2,000,000	2,000,000	204		CCLA Deposit
8		1,096,188	818,713	205		Barclays Treasury Deposit
8		245,402	257,409	206		Santander Capital Account
8		549,175	549,141	208		Lloyds Treasury Account
8	Total value of cash and short term investments	**4,166,939**	**3,712,933**	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.		

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
9		3,801,959	3,801,959			Total Fixed Assets
9	Total fixed assets plus long term investments and assets	**3,801,959**	**3,801,959**	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		141,375	136,500			Total Borrowings
10	Total borrowings	**141,375**	**136,500**	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).		

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2025

Bicester Town Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistant with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer		Date	
I confirm that these accounts are approved by the Council and recorded as council minute reference		Dated	
Signed on behalf of the above Council (Chair)		Date	

		Last Year £	This Year £	General Notes for Guidance
1	Balances brought forward	4,020,363	4,171,341	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
2	(+) Precept or Rates and Levies	1,765,879	1,800,238	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3	(+) Total other receipts	454,348	507,026	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	673,168	840,096	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5	(-) Loan interest/capital repayments	10,473	10,285	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6	(-) All other payments	1,385,608	1,862,148	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7	(=) Balances carried forward	4,171,341	3,766,076	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	4,166,939	3,712,933	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	3,801,959	3,801,959	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	141,375	136,500	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The following documents should accompany the accounts when submitted to the auditor:

* A brief explanation of significant variations from last year to this year in Section 2;
* Bank Reconciliation as at 31 March

BICESTER TOWN COUNCIL

FINANCE COMMITTEE REPORT

Tuesday, 5th June 2025

Grand Aid

Chair: Cllr Alisa Russell
Contact: 01869 252915 Alisa.Russell@Bicester.gov.uk
Responsible Finance Officer: Samantha Wade
Contact:01869 252915 Samantha.Wade@Bicester.Gov.uk

Ward Affected: All Wards

1. Overview
Grant Aid applications approved and paid for 30th May 2025.

2025 Grant Applications

	Organisation	Funding Applied For	Amount Awarded 2025/26
1	Bicester Evergreen	Funding towards a summer tea party and Christmas lunch for elderly and disabled people to ease loneliness, isolation and give a sense of belonging.	**800.00**
2	Lions Club of Bicester	To help towards the cost of the the purchase of 'Message in a Bottle' to be distributed to organisations and individuals in Bicester. People keep their personal and medical details in the bottle in a fridge where they can be found in an emergency.	**500.00**
3	OPA - Oxfordshire Play Association	Play and Activity Days at Spider Park to give free entry and activities for the benefit of families and promotion of healthy lifestyles for children.	500.00
4	Launton Village Players	Purchase of essential pieces of Equipment for new stage blocks to enhance visual impact of our productions for Bicester audiances.	1,000.00

5	Bicester Food Bank	Packs for temporary accomodation, homeless containing equipment to heat food, hygiene products, socks, gloves, etc.	1,000.00
6	ARCH readers	Supporting 8 Bicester Schools and over 80 children in Bicester with reading	1,000.00
7	The Hummingbird Cancer Support & Therapy Centre	Rebranding or gazebo and table cloths used to be seen in the community to connect with those families impacted by cancer.	1,000.00
8	Bicester Hindu Society	Promoting the appreciation of art and children's development for Hindu families in Bicester with an art competition and Diwali event in line with the Town Council's social inclusion as well as supporting other charities.	700.00
9	Bicester East Community Association	Purchase equipment and refreshments for BECause Talking Matters Coffee mornings held to combat loneliness and social isolation in the community	500.00
10	Bicester Autism	The Group supports families in Bicester with children with Autism, ADHD, etc. and require funding towards their social group for teenagers utilising the bowling alley at Heyfor.	1,000.00
11	Bicester Choral & Operatic Sociey	To assist with the production of the stage musical Sweeney Todd which will help mitigate potential losses on the production.	750.00
12	Orchard Baptist Church, Café 103	To purchase a laptop and printer for use by those in the community who do not have access to the internet or who need support in access essential services via the internet.	449.00
13	Bicester Community Hug	First aid training for volunteers who service elderly and vulnerable members of the Bicester Community	462.00
15	Home Start Bicester, Banbury	Funding to go towards Preparation Courses for new Volunteers that support families in Bicester and children.	1,000.00
16	Friends of Bardwell School	For the purchase of equipment to set up an accessbile forest school/outdoor learning for children and young adults with sever, profound and multiple learning disabilities.	914.92
17	Lowland Rescue Oxfordshire	For the purchase of a water trailer to support the team who help find missing people in Bicester and surronding areas working closely with Thames Valley Police, helping the team deploy equipment.	1,000.00

18	Langford Village Community Association	Contribution towards a heating saving product for the community hall that is used by residents in Bicester and serving the Bicester community. This will maximise the heating system in the hall.	1,000.00
20	1st Bicester Intrepid Scout Group	To replace old lighting with LED non-corrosive lights in the scout headquarters that will provide energy efficiency and a longer life span.	1,000.00
21	Bicester Community Fridge	To cover the cost of a Level 2 Food Hygiene qualification for volunteers to be trained to provide safety around food.	300.00
22	Bicester Christian Action - Open Doors Café	To help fund the Café that turns surplus food to tasty meals for everyone using volunteers.	976.00
23	Bure Park School PTA	Funding towards arts workshops for an extra-curricular arts opportunity for all pupils.	1,000.00
24	Langford Community Orchard Group	For the purchase of 2 scythes to maintain a coummunity orchard providing fruit for the community to share and to share with wildlife whilst enhancing our green spaces.	324.00
25	Trinity Camerata	To cover the costs of hireing a soloist and music for a Family Concert in St Edburgs for families in the Bicester area in the autumn.	750.00
28	Nais House	To go towards the cost of running the music group for young people in Bicester to help with their emotional and mental wellbeing.	1,000.00
			18,925.92
	25/26 BUDGET Remaining		**3,074.08**

BICESTER TOWN COUNCIL

FINANCE COMMITTEE REPORT

Thursday 5th June 2025

Town Council Fees and Charges

Chair: Cllr Alisa Russell
Contact: Alisa.Russell@bicester.gov.uk
Responsible Finance Officer: Samantha Wade
Contact: 01869 252915 Samantha.Wade@bicester.gov.uk

Ward Affected: All Wards

1. Overview

Periodic reviews of the charges set by the Town Council and its customer base are conducted each April. The following are the Town Clerk's recommendations:

Proposal to Standardize Pitch Charges: Remove the charge difference between junior and adult pitches, establishing a single price for both junior and adult usage.

New Pricing Structure:

- £20 per quarter pitch
- £40 per half pitch
- £60 per three-quarter pitch
- £80 per full pitch

2. Recommendation

The Committee is asked to **APPROVE** the new costs.

BICESTER TOWN COUNCIL

FINANCE COMMITTEE REPORT

Thursday 5th June 2025

Exercise of Public Rights Report

Chair: Cllr Alisa Russell
Contact: Alisa.Russell@bicester.gov.uk
Responsible Finance Officer: Samantha Wade
Contact: 01869 252915 Samantha.Wade@bicester.gov.uk

Ward affected: All Wards

1. Overview

The Exercise of Public Rights requires publication.

2. Background

The Earliest date of publication is the 24th June and this must be completed before the 29th June 2025. External inspection commences on the 25th June 2025 (with the publication date of the 24th) and finishes on the 5th August 2025.

3. Recommendation

The Committee is asked to **AGREE** the dates for publication of external inspection.

Smaller authority name: __________**The Bicester Town Council**_____________

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement ___Tuesday 24 June 2025 (a) **2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.** **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:** (b) ____ ____ ____ commencing on (c) __Wednesday 25 June 2025_____________________ and ending on (d) ___Friday 05 August 2025________________________ **3. Local government electors and their representatives also have:** • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below (d) The inspection period between (c) and (d) must also include the first 10 working days of July.

of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. **4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:** **Moore (Ref AP/HD)** **Rutland House** **Minerva Business Park** **Lynch Wood** **Peterborough** **PE2 6PZ** **5. This announcement is made by (e) _Samantha Wade___________________________**	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the ‘right to object’ to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens’ Advice Bureau, local Law Centre or to your solicitor.

A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor’s decision, you may have to pay for the action yourself.