

# Policy, Governance & Finance

## Committee Meeting of Witney Town Council



**Monday, 25th September, 2023 at 6.00 pm**

To members of the Policy, Governance & Finance Committee - J Aitman, R Crouch, O Collins, R Smith, A Bailey, L Cherry, J Doughty, D Newcombe and G Doughty (and all other Town Councillors for information).

You are hereby summonsed to the above meeting to be held in the **Gallery Room, The Corn Exchange, Witney** for the transaction of the business stated in the agenda below.

### Admission to Meetings

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

Any member of the public wishing to attend the meeting and speak on a particular item should contact the Committee Clerk ([derek.mackenzie@witney-tc.gov.uk](mailto:derek.mackenzie@witney-tc.gov.uk)) in advance.

### Recording of Meetings

Under the Openness of Local Government Bodies Regulations 2014 the council's public meetings may be recorded, which includes filming, audio-recording as well as photography.

As a matter of courtesy, if you intend to record any part of the proceedings, please let the Deputy Town Clerk or Committee Clerk know before the start of the meeting.

### Agenda

#### 1. Apologies for Absence

To consider apologies and reasons for absence.

Committee members who are unable to attend the meeting should notify the Committee Clerk [derek.mackenzie@witney-tc.gov.uk](mailto:derek.mackenzie@witney-tc.gov.uk) **prior to the meeting**, stating the reason for absence.

**Standing Order 30(a)(v)** permits the appointment of substitute Councillors to a Committee whose role is to replace ordinary Councillors at a meeting of a Committee if ordinary Councillors of the Committee have confirmed to the Proper Officer **before** the meeting that they are unable to attend.

#### 2. Declarations of Interest

Members are reminded to declare any disclosable pecuniary interests in any of the items under consideration at this meeting in accordance with the Town Council's code of conduct.

#### 3. Minutes (Pages 4 - 10)

- a) To adopt and sign as a correct record the minutes of the Policy, Governance and Finance Committee meeting held on 24 July 2023 (enclosed).
- b) Matters arising from the minutes not covered elsewhere on the agenda (Questions on the progress of any item).

4. **Public Participation**

The meeting will adjourn for this item.

Members of the public may speak for a maximum of **five minutes** each during the period of public participation, in line with Standing Order 42. Matters raised shall relate to the following items on the agenda.

**Policy**

5. **Youth Services**

To receive a verbal update and recommendation from the Stronger Communities Committee concerning funding of Youth Services in Witney, if appropriate.

**Governance**

6. **Conclusion of Audit for year ending 31 March 2023** (Pages 11 - 12)

To note that the Council's External Auditor, Moore, have completed the review of Sections 1 and 2 of the Annual Governance and Accountability Return for year ended 31 March 2023), and in their opinion the information is in accordance with Proper Practices (External Audit Report & Certificate 2022/23 and Notice of Conclusion of Audit for year ended 31 March 2023 enclosed).

7. **Scheme of Delegation** (To Follow)

To receive and consider the report of the Deputy Town Clerk.

8. **NALC Model Financial Regulations** (Pages 13 - 31)

To receive the report of the Responsible Financial Officer (RFO).

**Finance**

9. **Finance Report** (Pages 32 - 58)

To receive the report of the Responsible Financial Officer (RFO).

10. **Financial Matters referred from Spending Committees** (Pages 59 - 60)

To receive the joint report of the Responsible Financial Officer (RFO) and Deputy Town Clerk.

11. **Payment of Accounts** (Pages 61 - 79)

To receive and consider the schedule of accounts paid and bank reconciliations from the Responsible Financial Officer (RFO).

12. **Grants & Subsidised Lettings** (Pages 80 - 82)

To receive and consider the report of the Deputy Town Clerk.

13. **Budget Parameters 2024/25, Capital & Special Revenue Projects 2024/25 and beyond** (Pages 83 - 86)

To receive the report of the Responsible Financial Officer (RFO).

14. **Exclusion of Press and Public**

To consider and if appropriate, to pass the following resolution:

That in accordance with section 1(2) of the Public Bodies (Admissions to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting because of the confidential nature of the following business to be transacted.

15. **Major Strategic Projects**

To receive a confidential verbal update by the Town Clerk/C.E.O if appropriate.

16. **Property & Legal Matters**

To receive a confidential verbal update by the Town Clerk/C.E.O if appropriate.

17. **Staffing Matters**

To receive the minutes of the Personnel Sub-Committee held on 19 September 2023 (circulated under separate cover) and agree any recommendations contained therein.



Town Clerk

# Agenda Item 3

## **POLICY, GOVERNANCE & FINANCE COMMITTEE MEETING OF THE WITNEY TOWN COUNCIL**

**Held on Monday, 24 July 2023**

**At 6.00 pm in the Gallery Room, The Corn Exchange, Witney**

### **Present:**

Councillor R Crouch (Chair)

Councillors:	O Collins A Bailey J Doughty D Newcombe	G Meadows (In place of J Aitman) G Doughty (In place of L Cherry) D Enright (In place of R Smith) D Temple
Officers:	Sharon Groth Adam Clapton Mark Lewis Nigel Warner	Town Clerk Deputy Town Clerk Head of Estates & Operations Responsible Financial Officer
Others:	None.	

### **F394 APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillors J Aitman, R Smith, and L Cherry. Cllr G Meadows, D Enright and G Doughty attended as respective substitutes.

### **F395 DECLARATIONS OF INTEREST**

There were no declarations of interest from Members or Officers at this juncture.

### **F396 MINUTES**

The minutes of the Policy, Governance & Finance Committee meeting held on 19 June 2023 were received.

Minute 330 - A Member noted that as part of the discussion on whether to award funds to Witney Ringing Society towards the St Mary's Church bells, an unsuccessful proposal had been made to award £500 but this was not reflected in the minutes.

### **Resolved:**

That, the minutes of the Policy, Governance & Finance Committee meeting held on 19 June 2023 be approved as a correct record of the meeting and be signed by the Chair.

### **F397 PUBLIC PARTICIPATION**

There was no public participation.



F398 **EXCLUSION OF PRESS & PUBLIC**

**Resolved:**

That in accordance with section 1(2) of the Public Bodies (admission to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting because of the confidential nature of the following business to be transacted.

F399 **LEYS SKATE PARK TENDER**

With the permission of the Chair, this item was brought up the agenda.

A confidential verbal update was provided to the Committee by the Head of Estates & Operations.

The Committee was advised the Council had followed the tender process and four submissions had been received for this refurbishment project. All four were within the £150,000 budget and had been scored by officers, Ley's stakeholders and Skateboard users on design and several quality aspects.

The result was one clear winner which had a wealth of experience in constructing Skate Parks. Members welcomed designs from the recommended tenderer and were pleased to hear the tender was inclusive and that a high level of added social value was included.

There were still some further items for checking by officers to ensure due diligence but subject to those being resolved satisfactorily, Members approved the winning tender.

**Resolved:**

1. That, the confidential verbal update be noted and,
2. That, the tender for the Skate Park refurbishment be awarded to the recommended contractor based on the design and quality assurance, subject to final checks.

*Following the conclusion of this item the Committee returned to open session.*

F400 **INCLUSIVITY & DIVERSITY PANEL**

The Committee received and considered the report of the Deputy Town Clerk concerning the reformation of a Council Inclusivity & Diversity Consultative Committee.

A Member from the previous Council administration advised the structure being suggested in the report was how it was previously envisaged but due to Covid-19 and other more pressing priorities, had not been established as hoped.

Members were in agreement the suggested structure would work and were pleased such an important aspect of inclusivity would be progressing.

**Resolved:**

1. That, the report be noted and,

2. That, the structure and governance of the Inclusivity & Diversity Consultation Committee as presented be agreed.

**F401 WITNEY HIGH STREET - FEEDBACK & CONSULTATION**

The Committee received and considered the report of the Deputy Town Clerk concerning the County Council's Witney and Market Square improvement project.

A presentation from County Council officers administering the project had taken place at the end of the previous week and this had helped focus where support was required. This was a hugely important and emotive issue which would affect Witney residents, businesses and visitors for years to come and a separate consultation could be counterproductive and confusing; ideas and suggestions would be better placed as part of the official planned process which was only just over a month away.

There was agreement however, that the Council should support the promotion of the Oxfordshire County Council's consultation sessions in all the usual ways; posters, website, flyers and on social media.

**Resolved:**

1. That, the report be noted and,
2. That, the Town Council works collaboratively with Oxfordshire County Council to ensure the greatest possible promotion of its consultation, including exhibitions and stakeholder meetings.

**F402 PAYMENT OF ACCOUNTS**

The Committee received the report of the Responsible Financial Officer outlining payment schedules, bank statements and bank reconciliations which are brought to the Policy, Governance & Finance committee as part of the Council's due diligence.

The RFO advised Members there was nothing of note or concern within the documents in response to a query. Every payment over two months was included so it was effectively a statement of fact; all payments were within budget and the report showed the transparency of the Council in relation to its finances.

The Town Clerk/CEO added the Council's bank mandate was being finalised. Previously, all standing Members of this Committee had been agreed as payment signatories and contact from the Council's bankers would be taking place soon.

**Resolved:**

1. That, the report be noted and,
2. That, the verbal update from the Town Clerk be noted and,
3. That, the bank reconciliations and agreed the following schedule of payments be approved:

<b>Cheque Numbers</b>	<b>In the sum of:</b>	<b>Account</b>
Cheque 101216-101218, DDs and Standing Orders May 2023	£28,862.78	General CB 1

Cheques 34058 -34159, DDs, BACS and Standing Orders May 2023	£219,137.98	Imprest CB 2
Cheques 101219 – 101221, DDs and Standing Orders June 2023	£63,977.27	General CB 1
Cheques 34171-34204, DDs, BACS and Standing Orders June 2023	£142,716.12	Imprest CB 2

#### F403 **FINANCE REPORT**

The Committee received and considered the report of the Responsible Financial Officer (RFO).

The report provided a background to the management accounts and how they were structured at the Council. Members heard it was early in the financial year; any overspends showing would be covered by budget carry forwards from the previous year and earmarked reserves. There was also significant outlay for events during the summer.

The management accounts would look markedly different in six months' time as the way in which financial transactions through the Council's software would be changing; with a dedicated RFO this would be dealt with in house, rather than being completed by a separate accountant/bookkeeper and utilising the software in a more effective way. This would enable more timely reporting and enable reconfiguration of the Council's earmarked reserves and fixed asset accounting.

The Committee agreed to an additional financial matter which concerned additional funding towards the installation of a defibrillator at King George V Recreation Ground.

##### **Resolved:**

1. That, the report be noted and,
2. That, up to £2,200 be allocated from the Community Infrastructure earmarked reserve to cover the cost of installing a defibrillator at King George V Recreation Ground and,
3. That, the management accounts for the Council, for the period 1 April – 30 June 2023 be approved.

#### F404 **FINANCIAL MATTERS REFERRED FROM SPENDING COMMITTEES**

The Committee received and considered the report of the Deputy Town Clerk.

Members were advised this report contained the financial implications emanating from the decisions made by the Council's spending Committees during the current meeting cycle.

As this Committee had overall responsibility for the Council's spending, recommendations needed to be ratified in line with financial regulations.

##### **Resolved:**

1. That, the report be noted and,
2. That, recommendations of the spending Committees as detailed be approved.

F405 **GRANTS & SUBSIDISED LETTINGS**

The Committee received and considered the report of the Deputy Town Clerk concerning annual grants to local organisations.

*Cllr O Collins declared a non-pecuniary interest in the item as he was associated with both groups applying for grants in other ways.*

Members were advised these grants were markedly different from the discretionary grants scheme the Council ran and separate budgets were held for organisations which contributed to civic and town council events.

The Committee agreed both applications warranted approval due to the excellent services they provided for the Council and the town.

**Resolved:**

1. That, the report be noted and,
2. That, £660 be awarded to Witney Town Band as an annual grant and,
3. That, £2,100 be awarded to the Rotary Club of Witney to run the town's Christmas Lights Switch-on event and,
4. That, these grants be awarded under the General Power of Competence and that the recipients be asked to acknowledge the Council's financial contribution in their promotional literature.

F406 **EXCLUSION OF PRESS AND PUBLIC**

**Resolved:**

That in accordance with section (1(2) of the Public Bodies (admission to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting because of the confidential nature of the following business to be transacted.

F407 **YOUTH SERVICES**

The Committee received and considered the confidential report of the Deputy Town Clerk concerning youth services in Witney.

Members were advised the Stronger Communities Committee had held conversations with local stakeholders and groups regarding the lack of youth services following the closure of Got2B CIC. That Committee had recommended a portion of the Council's youth services budget should be allocated towards financially supporting a weekly mental health drop-in event for young people in the Corn Exchange during the summer holidays.

A further recommendation was concerning a future detached youth work venture which had been proposed by a local organisation. To establish the proposed scheme, the Council would need to allocate a large proportion of the remaining youth services budget to this scheme resulting in no further youth service grants being awarded from this fund.

Members welcomed the mental health drop-in event and the detached youth work proposal and approved both recommendations.

**Resolved:**

1. That, the report be noted and,
2. That, £1,200 from the youth services budget be allocated towards the APCAM mental health drop-in event and,
3. That, approximately £28,000 from the youth services budget be allocated towards a detached youth work project, subject to further clarification on the project from officers.

**F408 PROPERTY & LEGAL MATTERS**

The Committee received a confidential verbal update from the Town Clerk/C.E.O.

Property updates were provided on Heads of Terms for the Leys, Madley Park Hall lease discussions, the transfer of play areas from West Oxfordshire District Council, and Windrush Place Pavilion & pitch.

A legal update was provided concerning a claim against the Council on land in its ownership.

**Resolved:**

That, the confidential verbal update be noted.

**F409 MAJOR STRATEGIC PROJECTS**

The Committee received a confidential verbal update from the Town Clerk/C.E.O.

The Town Clerk advised that the relocation of the Works Depot was very much dependant on the Leys Hub project. Officers were working in the background on the feasibility and logistics for moving up to West Witney Sports Ground.

She also updated members on the refurbishment project of the West Witney Clubhouse. Following approved changes to the plans, the Sports & Social Club recently consulted its membership on the plans at its AGM, no issues had been raised.

**Resolved:**

That, the confidential verbal update be noted.

**F410 LEYS RECREATION GROUND MASTERPLAN AND IMPROVEMENTS**

The Committee received and considered the confidential report of the Responsible Financial Officer (RFO) and an additional confidential verbal update from the Town Clerk.

The report outlined the Leys Masterplan project being undertaken by Courtside Hubs CIC and partly funded by the Town Council. Members were updated on the progress, content and financial management of the project, including discussions on VAT. The Council's financial and risk obligations were foremost in mind and reassurance was provided that due diligence was being undertaken by Officers to protect its long-term interests.

Officers would continue to work collaboratively with Courtside to achieve such a positive addition to the Leys and residents, but timeframes were tight and quick decisions may have to be made imminently.

**Resolved:**

That, the confidential updates from the RFO and Town Clerk be noted.

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The meeting closed at: 7.03 pm

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Chair

**WITNEY TOWN COUNCIL**

**NOTICE OF CONCLUSION OF ANNUAL AUDIT**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**  
**Accounts and Audit Regulations 2015**

- 1 The audit of accounts for Witney Town Council for the year ended 31 March 2023 has been completed and the accounts have been published.
- 2 The Annual Return is available for inspection by any local government elector in the area of Witney Town Council on application to:
  - (a) Sharon Groth, Town Clerk & Chief Executive
  - (b) Witney Town Council  
Town Hall  
WITNEY  
Oxon  
OX28 6AG
  - (c) Telephone: (01993) 704379  
Email: [info@witney-tc.gov.uk](mailto:info@witney-tc.gov.uk)  
Hours and arrangements to view: Monday to Friday 10am to 4pm – by appointment
- 3 Copies will be provided to any person on payment of £ NIL for each copy of the Annual Return

**Announcement made by (Name of Clerk)**

**Mrs Sharon Groth, PSLCC FCMgr**

**Date of Announcement**

**21 September 2023**

## Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Witney Town Council

### 1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor report 2022/23

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

The inspection period for the exercise of electors' rights was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the Council should ensure it provides the precise public inspection period. We would anticipate the Council taking this into account when it completes Assertion 4 on its 2023/4 Annual Governance and Accountability Return.

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

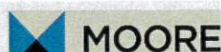
NONE

### 3 External auditor certificate 2022/23

We certify/~~do not certify~~\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

\*We do not certify completion because:

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that reads 'Moore'.

Date

19/09/2023



## POLICY, GOVERNANCE & FINANCE COMMITTEE

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**Date:** Monday, 25 September 2023

**Title:** NALC Model Financial Regulations

**Contact Officer:** Responsible Financial Officer

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### Background

The council has adopted Financial Regulations to regulate and control financial affairs and accounting procedures to assist compliance with the Accounts and Audit Regulations 2015 and to reflect the guidance and good practice detailed in the “Joint Panel on Accountability and Governance Practitioners’ Guide” (March 2022). The Council’s Financial Regulations are based on the 2019 Model Financial Regulations for England and Wales published by the National Association of Local Councils (NALC).

The NALC is working with The Parkinson Partnership LLP to update its 2019 Model Financial Regulations.

### Current Situation

The model financial regulations are part of a support package that the Council receives through its membership of NALC and the Oxfordshire Association of Local Councils. They are an essential tool for councils, setting out the framework within which the council ensures responsible, sustainable and compliant management of its finances.

NALC is seeking views on the technical aspects of the regulations. The responses will inform the revision and content of the model financial regulations.

According to the NALC website:

*NALC is seeking views on the technical aspects of the regulations. The responses will inform the revision and content of these regulations. The consultation will not result in any changes to existing legislation.*

*NALC would like to know:*

- 1. Is the description of budget preparation (Section 3) adequate, and if not, what changes should be made?*
- 2. How should we improve the wording (Section 4) about expenditure monitoring?*
- 3. What changes are needed to manage safe and satisfactory delegation of authority to staff (Section 5)?*
- 4. Suggestions for amendments to improve control of online payments and banking (Sections 5 and 6)?*
- 5. What revisions are needed to manage procurement (Sections 10,11 and 12) effectively?*
- 6. What additional regulations may be necessary concerning financial risk management (Section 17)?*

7. Which regulations create challenges for transparency or protecting personal and commercially sensitive data?
8. What, if anything, should be removed from the model regulations and why?
9. Which paragraphs, if any, are obsolete and need replacing?
10. Are there any other issues that should be covered within financial regulations?

NALC have published a form to assist in responding to the consultation and this is included as appendix A.

The existing Model Financial Regulations are included as appendix B.

The RFO will be attending a consultation meeting in October, this taking place prior to the consultation closing date of 5 November 2023.

The Council regularly reviews its Financial Regulations, the last review being in April 2023. A number of changes to the Council's Financial Regulation were made and relevant to the NALC consultation are the following changes and some of these may be pertinent to the consultation:

- To reflect the council's current good practice.
- To reflect the council's status as a larger town council which gives it the resilience to properly delegate powers to officers and enable the council to concentrate on strategic rather than operational matters.
- To make provisions for powers to be exercised by other officers if required in the absence of the Town Clerk (powers exercisable by the Deputy Town Clerk) or RFO (powers exercisable by the Town Clerk).
- Further updates to allow for the efficient introduction of internet banking.
- Removal of some references which are not required/ tautologous.
- To allow for the council to delegate powers to committees to manage specific earmarked reserves, to reduce administrative burden whilst maintaining proper controls.

To take this forward the RFO requests:

- (i) Comments from Members to be made at this meeting and any further comments by e-mail to [sharon.groth@witney-tc.gov.uk](mailto:sharon.groth@witney-tc.gov.uk) and [nigel.warner@witney-tc.gov.uk](mailto:nigel.warner@witney-tc.gov.uk) by midday on 20 October 2023.
- (ii) A delegation to the Town Clerk/Chief Executive and the RFO to respond to the consultation on behalf of Council, if appropriate.

## **Environmental impact**

Having declared a Climate Change Emergency at its Council meeting on 26 June 2019 Councillors should have due regard to the environmental impact of any decisions they make with regard to its facilities and services it operates.

**Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

All the Council's Committees receive financial reports to conduct its checks and balances and consideration is given to budgets and funding availability when agreeing expenditure.

**Financial implication**

Financial Regulations are an integral part of the Council's financial operations and control system. However there are no direct financial implications for the Council in responding to the consultation but there will be a requirement for officer time to undertake the work.

**Recommendations**

Members are invited to note the report and delegate authority to the Town Clerk/Chief Executive and the RFO to respond to the consultation on behalf of Council, they consider this to be appropriate, taking in to account any comments from Members either at this meeting or by e-mail by midday on 20 October 2023.

## APPENDIX A

### NALC CONSULTATION IN RELATION TO MODEL FINANCIAL REGULATIONS

NALC Model Financial Regulations Consultation

Required

1.Full name

2.Organisation name

3.Job title

4.Email address

5.Is the description of budget preparation (Section 3) adequate and if not, what changes should be made?

6.How should we improve the wording (Section 4) about monitoring of expenditure?

7.What changes are needed to manage safe and satisfactory delegation of authority to staff (Section 5)?

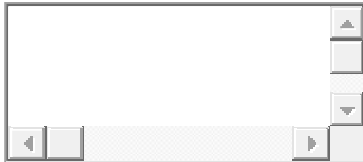
8.Can you suggest any amendments to improve control of online payments and banking (Sections 5 and 6)?

9.What revisions are needed to achieve effective management of procurement Sections 10,11 and 12)?

10.What additional regulations may be needed in relation to financial risk management (Section 17)?



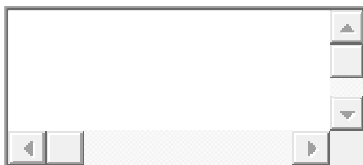
11.Which regulations create challenges for either transparency or the protection of personal and commercially sensitive data?



12.What, if anything, should be removed from the model regulations and why?



13.Which paragraphs, if any, are obsolete and need replacing?



14.Are there any other issues that you think should be covered within financial regulations?



Submit

**[ENTER COUNCIL NAME] MODEL FINANCIAL REGULATIONS 2019 FOR ENGLAND**

General

Accounting and audit (internal and external)

Annual estimates (budget) and forward planning

Budgetary control and authority to spend

Banking arrangements and authorisation of payments

Instructions for the making of payments

Payment of salaries

Loans and investments

Income

Orders for work, goods and services

Contracts

[Payments under contracts for building or other construction works]

[Stores and equipment]

Assets, properties and estates

Insurance

[Charities]

Risk management

Suspension and revision of Financial Regulations

These Financial Regulations were adopted by the council at its meeting held on [enter date].

**1. General**

1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.

1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

1.3. The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.

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<sup>1</sup> Model Standing Orders for Councils (2018 Edition) is available from NALC (©NALC 2018)

1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.

1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

1.7. Members of council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.

1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. [The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.]

1.9. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the council up to date in accordance with proper practices;
- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the council.

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.

1.11. The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the council; and
- wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;

- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors, shall be a matter for the full council only.

1.14. In addition, the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of [£5,000]; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or ‘the regulations’ shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term ‘proper practice’ or ‘proper practices’ shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners’ Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

## **2. Accounting and audit (internal and external)**

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council [Finance Committee].

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper



practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

2.6. The internal auditor shall:

- be competent and independent of the financial operations of the council;
- report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the financial decision making, management or control of the council

2.7. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

### **3. Annual estimates (budget) and forward planning**

[3.1. Each committee (if any) shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of [November] each year including any proposals for revising the forecast.]

3.2. The RFO must each year, by no later than [month], prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the [relevant committee and the] council.

3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

#### **4. Budgetary control and authority to spend**

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over [£5,000];
- a duly delegated committee of the council for items over [£500]; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below [£500].

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

4.4. The salary budgets are to be reviewed at least annually in [October] for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of [£500]. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at

least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of [£100] or [15%] of the budget.

4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

## **5. Banking arrangements and authorisation of payments**

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. [The council shall seek credit references in respect of members or employees who act as signatories.]

5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council [or finance committee]. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council [or finance committee]. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council [or Finance Committee] meeting.

5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee];
- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee]; or
- c) fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].

5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council [,or a duly authorised committee,] may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council [or Finance Committee].

5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.

5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

## **6. Instructions for the making of payments**

6.1. The council will make safe and efficient arrangements for the making of its payments.

6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.

6.3. All payments shall be affected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council [or duly delegated committee].

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by [one] two member[s] of council [and countersigned by the Clerk,] in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.

6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council [or Finance Committee] at the next convenient meeting.

6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.

6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.

6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise

evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.

6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.

6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.

6.15. Where internet banking arrangements are made with any bank, the Clerk [RFO] shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by [two of] the Clerk [the RFO] [a member]. A programme of regular checks of standing data with suppliers will be followed.

6.18. Any Debit Card issued for use will be specifically restricted to the Clerk [and the RFO] and will also be restricted to a single transaction maximum value of [£500] unless authorised by council or finance committee in writing before any order is placed.

6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council [Finance Committee]. Transactions and purchases made will be reported to the [council] [relevant committee] and authority for topping-up shall be at the discretion of the [council] [relevant committee].

6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk [and RFO] and shall be subject to automatic

payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.

6.21. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk [or RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

**OR**

[6.22. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.

a) The RFO shall maintain a petty cash float of [£250] for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.

b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.]

## **7. Payment of salaries**

7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.

7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the [council] [relevant committee].

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

a) by any councillor who can demonstrate a need to know;

b) by the internal auditor;

c) by the external auditor; or

d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

7.6. An effective system of personal performance management should be maintained for the senior officers.

7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.

7.8. Before employing interim staff, the council must consider a full business case.

## **8. Loans and investments**

8.1. All borrowings shall be affected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.

8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.

8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.

8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.

8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

8.6. All investments of money under the control of the council shall be in the name of the council.

8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

8.8. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## **9. Income**

9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.

9.3. The council will review all fees and charges at least annually, following a report of the Clerk.

9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.

9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.

9.6. The origin of each receipt shall be entered on the paying-in slip.

9.7. Personal cheques shall not be cashed out of money held on behalf of the council.

9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of

control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

[9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).]

#### **10. Orders for work, goods and services**

10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

10.2. Order books shall be controlled by the RFO.

10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.

10.4. A member may not issue an official order or make any contract on behalf of the council.

10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

#### **11. Contracts**

11.1. Procedures as to contracts are laid down as follows:

a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

- i. for the supply of gas, electricity, water, sewerage and telephone services;
- ii. for specialist services such as are provided by legal professionals acting in disputes;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>2</sup>.

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<sup>2</sup> The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts



- c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>3</sup>.
- d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- g) Any invitation to tender issued under this regulation shall be subject to Standing Orders[ ], <sup>4</sup>[insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below [£3,000] and above [£100] the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- i) The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

## **[12. Payments under contracts for building or other construction works]**

[12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).]

[12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.]

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<sup>3</sup> Thresholds currently applicable are:

a) For public supply and public service contracts 209,000 Euros (£181,302)

b) For public works contracts 5,225,000 Euros (£4,551,413)

<sup>4</sup> Based on NALC's Model Standing Order 18d ©NALC 2018

[12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.]

### **[13. Stores and equipment]**

[13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.]

[13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.]

[13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.]

[13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.]

### **14. Assets, properties and estates**

14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed [£250].

14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

### **15. Insurance**

15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers [in consultation with the Clerk].

[15.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.]

15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.

15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duly delegated committee.

#### **16. [Charities]**

[16.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]

#### **17. Risk management**

17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk [with the RFO] shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

17.2. When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

#### **18. Suspension and revision of Financial Regulations**

18.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

18.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

The Model Financial Regulations templates were produced by the National Association of Local Councils (NALC) in July 2019 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

# Agenda Item 9

## POLICY, GOVERNANCE AND FINANCE COMMITTEE

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<b>Date:</b>	Monday 25 September 2023
<b>Title:</b>	Finance Report
<b>Contact Officer:</b>	Responsible Financial Officer (RFO)

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***Should Members have any queries about this report advance notice would be appreciated, in writing, by 12noon on the day of the meeting, to allow for a full response at the meeting.***

### BACKGROUND

The Council has appointed five standing committees which have delegated powers to make decisions, including financial decisions, regarding the services which are included within their terms of reference, subject to the committee having the necessary budget. The Council's coding system and management accounts reflect the committee structure.

The Committee's terms of reference details the various responsibilities of this Committee:

- The Committee has budgets which are its direct responsibility.
- The Committee also has the responsibility for oversight of the all the Council's resources, its terms of reference including: "b. To conduct effectively the Council's budgetary, financial and precepting responsibilities in accordance with statutory requirements, and to keep the smooth functioning of the Council's work under review" and "d. To consider the resources available to meet the Council's objectives in terms of land, property, finance and manpower and to advise other committees and the Council as required." Consequently the management accounts of other committees are also brought forward to the Policy, Finance and Governance Committee, in cost centre order.

Within each committee, there are individual **cost centres**, comprising three digits and representing a discrete service entity, to which income and expenditure is allocated against previously agreed revenue budgets.

The cost centres for which this committee has **direct responsibility** are:

Page of report	Cost centre (CC)	Service
15	401	Civic activities
17	407	Grants and donations
18	502	Town Hall Maintenance
18	503*	Agency services (to 30/09/22)
19	505	Precept
19	506	Interest received

19	601*	Works department (to 30/09/22)
20	602*	Central support
21	604*	Works depot and vehicles
22	605*	General maintenance (from 01/10/22)
22	606*	Grounds maintenance (from 01/10/22)
23	700	Strategic planning initiatives
23	701	Corporate management
23	702	Democratic representation and management

*\* Note on cost centres which are recharged. Costs in relation to the works team and the office are in the first instance consolidated in discrete costs centres and then recharged to the Council's services.*

*With the cessation of the grounds maintenance contract on 30 September 2022 there were several changes to the cost centres (CC), and these are summarised below:*

- CC 503, Agency services. The cost centre ceased on 30 September 2022, with recharges being made to that date. From 1 October 2022 these costs have been accounted through CC 604, Works depot (includes most property, vehicles and equipment) and CC606 Grounds maintenance (mainly staffing costs).*
- CC 601, Works department – cost centre ceased 30 September 2022. These costs are now accounted through CC 604, Works depot (includes most property, vehicles and equipment) and CC605, General maintenance (mainly staffing costs).*
- CC 602, Central support. This cost centre remains in place.*

The Committee is also responsible for the Council's rolling capital accounts, pages 21 to 22, cost centre 800 – Capital Projects.

Within each cost centre income and expenditure is then allocated to a four-digit nominal ledger code; these codes are common across the cost centres. Nominal ledger codes further analyse the costs associated with the cost centre and correspond to a specific type of account, such as materials or staffing costs. Codes commencing with "1" are income codes; codes commencing with "4" are expenditure codes.

A report is submitted to every ordinary meeting of the standing committees and previous reports are available on the relevant committee section of the website.

## **CURRENT SITUATION**

The Council financial year runs from 1 April to 31 March following. Consequently the management accounts to 31 July represent the first four months of the 2023/24 year.

I shall table, at the meeting, a further report which will take the accounts through to 31 August.

Members may wish to note the following matters in relation to the management accounts:

1. Recharges. The following recharges have been processed for the period 1 April to 30 June:
  - (i) 4896 – Maintenance staff;
  - (ii) 4897 – Maintenance staff overhead;
  - (iii) 4892 – Central support staff;
  - (iv) 4893 – Central support overhead.
2. As yet recharges have not been processed in relation to 4894 – grounds staff, 4895 – grounds staff overhead and 4899 - Depot reallocation.
3. Energy costs – nominal ledger codes 4014 – electricity. Energy costs are running below budget. Although the costs in the summer months are lower than the winter months, the unit costs are also lower than the Council budgeted for and a significant saving will be shown when revised estimates for the year are calculated.
4. A commentary on the management accounts for the other committees will have been given in the report to those committees.
5. A commentary in relation to the cost centres which are the specific responsibility of this Committee will be given when the updated (to 31 August 2023) report is published.

Note also the following comments relating to the management accounts across all Council committees:

1. Expenditure is not necessarily incurred evenly over the course of the year. As noted above most expenditure in relation to nominal ledger code 4025 (insurance) is incurred when the annual premium is paid in April. There will also be similar patterns on income with some rents/fees/charges invoiced on an annual or quarterly basis.
2. There will always be a delay between expenditure being incurred and being shown in the accounts. However the introduction of the computerised purchase order system from later this month will mean that committed expenditure will be shown on future reports, improving the timeliness of financial information.
3. Fixed assets. Members will recall that the Council has moved away from the previous method of accounting for fixed assets so that they now reflect the requirements of the Joint Panel on Accountability and Governance Practitioners' Guide (2023) for the size of the Town Council (income 2022/23 £2.3mi; expenditure £2.1mi) rather than the requirements for larger authorities with an annual turnover more than £6.5mi. This means that the end of year financial accounts will more clearly reflect the management accounting information received by Members during the year and that codes 5198 – deferred grant released and 5199 – depreciation charge to service, both of which do not feature in the budget or in-year management accounts, will no longer appear on the month 12 management accounts. Appropriate adjustments have been made in the 2022/23 accounts.
4. Members will likewise recall that the Council is now accounting for earmarked reserve movements differently. The previous system, used by this and other councils, was to represent in-year funding from earmarked reserves as negative expenditure (4995 – transfer from earmarked reserves) and transfers to earmarked reserves as

expenditure (code 4991). These fund movements will in future be shown in the final accounting column “Transfer to/from EMR” so they do not impact on expenditure but are correctly shown as funding. Appropriate adjustments have been made in the 2022/23 accounts.

The financial summary for the year is as follows:

	Actual April to July 2023	Budget for 2023-24	Proportion of budget incurred April to July 2023		<i>Actual April to July 2022</i>	<i>% of budget incurred April to July 2023</i>
Income	£1,062,980	£2,249,010	47.3%		<i>£1,030,409</i>	<i>48.5%</i>
Expenditure	£700,828	£2,341,138	29.9%		<i>£551,679</i>	<i>25.3%</i>
Net expenditure	(£362,151)	£92,128	-		<i>(£479,729)</i>	<i>-</i>

Beyond and subject to the items detailed above there are no other significant variances to which I would draw to the attention of Members at this stage, and the position is as one would expect at this stage in the financial year.

## INVESTMENTS

The Council holds the following investments:

1. Public Sector Deposit Fund (CCLA Investment Management Ltd.) – Value of £1,074,824.58 as of 30 June 2023 (31/05/2023 - £1,070,600.88).
2. The Local Authorities’ Property Fund (CCLA Fund Managers Ltd.) - as of 30 June 2023 – Mid market value £59,856.81 (30 June 2023 mid-market value [net asset value]) (£59,939.98).

A further update will be given at the next meeting.

Members are requested to note this section of the report.

## ENVIRONMENTAL IMPACT

The Council declared a Climate Change Emergency at its meeting on 26 June 2019; with this in mind Councillors should have due regard to the environmental impact of any decisions they make regarding the facilities and services it operates.

Officers are continually assessing the environmental impact of services and assets to ensure that where possible measures are taken to support the Council's climate declaration of carbon neutrality by 2028. This extends to the procurement of goods and services.

## **Risk**

In decision making Councillors should consider any risks to the Council and any action it can take to limit or negate its liability.

Members are reminded that collectively they are custodians of the public purse with most of the funding coming from the taxpayers of Witney. Officers ensure they get best value, value for money, and comply with the Council's Standing Orders, Financial Regulations, and Procurement Policy.

## **FINANCIAL IMPLICATIONS**

This report forms part of the Council's mechanisms for budgetary control, as it enables income and expenditure incurred to be reviewed and to be compared with the Council's budgets.

Any specific financial implications are detailed in the report.

## **RECOMMENDATION**

Members are invited to note the report and approve the Council's management accounts for the period 1 April to 31 July 2023.



12:59

## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

Month No: 4

Policy, Governance &amp; Finance Committee 25 September 2023

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>102 LANGDALE HALL</b>								
1050 RENT RECEIVED	20,302	10,151	20,302	10,151			50.0%	
1052 EXPENSES RECOVERED	203	0	200	200			0.0%	
1060 INSURANCE RECOVERED	607	0	650	650			0.0%	
LANGDALE HALL :- Income	<b>21,113</b>	<b>10,151</b>	<b>21,152</b>	<b>11,001</b>			<b>48.0%</b>	<b>0</b>
4012 WATER RATES	(29)	0	0	0		0	0.0%	
4021 TELEPHONE/FAX	203	40	200	160		160	19.9%	
4025 INSURANCE	696	818	750	(68)		(68)	109.0%	
4036 PROPERTY MAINTENANCE	0	0	1,000	1,000		1,000	0.0%	
4038 OTHER MAINTENANCE	0	0	1,000	1,000		1,000	0.0%	
4048 ENG.INSPEC.(VATABLE)	325	345	450	105		105	76.6%	
4059 OTHER PROF FEES	450	0	1,000	1,000		1,000	0.0%	
4888 O/S STAFF RCHG (TO 30/09/23)	70	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	(7)	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	3,464	935	4,492	3,557		3,557	20.8%	
4893 C/S O'HEAD RCHG	1,133	551	1,294	743		743	42.5%	
4896 MTCE STAFF RECHARGE	198	0	1,057	1,057		1,057	0.0%	
4897 MTCE O'HEAD RECHARGE	30	0	103	103		103	0.0%	
4899 DEPOT REALLOCATION	0	0	110	110		110	0.0%	
LANGDALE HALL :- Indirect Expenditure	<b>6,533</b>	<b>2,687</b>	<b>11,456</b>	<b>8,769</b>	<b>0</b>	<b>8,769</b>	<b>23.5%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>14,579</b>	<b>7,464</b>	<b>9,696</b>	<b>2,232</b>				
<b>103 BAR/ CAFE</b>								
1000 C/EX. 1863 BAR SALES - DRINK	24,555	12,557	22,500	9,943			55.8%	
1001 C/EX. 1863 SALES - FOOD	20,717	6,919	20,000	13,081			34.6%	
1002 C/EX. 1863 BAR HIRE CHARGE	1,208	433	750	317			57.8%	
1009 CORN EX.1863 CAFE- HOT DRINKS	53,858	20,442	39,000	18,558			52.4%	
1090 BURWELL HALL BAR - DRINKS	0	2,070	6,000	3,930			34.5%	
1091 BURWELL HALL BAR HIRE CHARGE	0	(50)	150	200			(33.3%)	
BAR/ CAFE :- Income	<b>100,339</b>	<b>42,372</b>	<b>88,400</b>	<b>46,028</b>			<b>47.9%</b>	<b>0</b>
3000 BAR PURCHASES - DRINK	16,373	8,320	11,500	3,180		3,180	72.3%	
3001 BAR PURCHASES - FOOD	19,111	6,013	10,000	3,987		3,987	60.1%	
3009 CAFE PURCHASES - HOT BEVERAGES	14,105	5,241	14,000	8,759		8,759	37.4%	
BAR/ CAFE :- Direct Expenditure	<b>49,588</b>	<b>19,575</b>	<b>35,500</b>	<b>15,925</b>	<b>0</b>	<b>15,925</b>	<b>55.1%</b>	<b>0</b>
4001 SALARIES	65,823	26,876	66,953	40,077		40,077	40.1%	
4002 ER'S NIC	2,823	1,185	7,356	6,171		6,171	16.1%	
4003 ER'S SUPERANN	2,676	1,047	3,459	2,412		2,412	30.3%	
4007 PROTECTIVE CLOTHING	743	0	750	750		750	0.0%	

Continued over page

## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

Month No: 4

Policy, Governance &amp; Finance Committee 25 September 2023

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4016 CLEANING MATERIALS	15	15	300	286		286	4.8%	
4038 OTHER MAINTENANCE	220	0	750	750		750	0.0%	
4042 EQUIPMENT	6,432	1,591	5,000	3,409		3,409	31.8%	
4059 OTHER PROF FEES	600	300	700	400		400	42.9%	
4099 MISCELLANEOUS	982	367	1,000	633		633	36.7%	
4892 C/S STAFF RCHG	8,661	2,336	11,229	8,893		8,893	20.8%	
4893 C/S O'HEAD RCHG	2,833	1,376	3,235	1,859		1,859	42.5%	
BAR/ CAFE :- Indirect Expenditure	<b>91,807</b>	<b>35,093</b>	<b>100,732</b>	<b>65,639</b>	<b>0</b>	<b>65,639</b>	<b>34.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(41,056)</b>	<b>(12,295)</b>	<b>(47,832)</b>	<b>(35,537)</b>				
<b>104 CORN EXCHANGE</b>								
1007 CORN EXCHNGE LETTING	40,490	15,129	38,500	23,371			39.3%	
1014 EVENTS INCOME	3,635	2,684	4,000	1,316			67.1%	
1015 TEA DANCE INCOME	1,083	824	1,500	676			54.9%	
1017 CORN EXCHANGE WEDDING LETTING	485	409	500	91			81.8%	
CORN EXCHANGE :- Income	<b>45,693</b>	<b>19,045</b>	<b>44,500</b>	<b>25,455</b>			<b>42.8%</b>	<b>0</b>
4001 SALARIES	44,686	16,735	61,962	45,227		45,227	27.0%	
4002 ER'S NIC	3,140	1,244	4,395	3,151		3,151	28.3%	
4003 ER'S SUPERANN	7,630	2,986	9,387	6,401		6,401	31.8%	
4007 PROTECTIVE CLOTHING	88	205	300	95		95	68.5%	
4008 TRAINING	440	596	1,000	404		404	59.6%	
4011 RATES	2,221	464	4,500	4,036		4,036	10.3%	
4012 WATER RATES	1,317	1,265	1,100	(165)		(165)	115.0%	
4014 ELECTRICITY	10,768	2,400	36,000	33,600		33,600	6.7%	
4015 GAS	6,761	1,390	26,250	24,860		24,860	5.3%	
4016 CLEANING MATERIALS	1,921	749	3,000	2,251		2,251	25.0%	
4017 CONTRACT CLEAN/WASTE	3,305	120	3,500	3,380		3,380	3.4%	
4018 PHOTOCOPIER COSTS	45	25	50	25		25	49.8%	
4021 TELEPHONE/FAX	944	277	900	623		623	30.8%	
4025 INSURANCE	795	937	850	(87)		(87)	110.2%	
4028 I.T.	1,181	286	1,400	1,114		1,114	20.4%	
4030 RECRUITMENT ADVT'G	0	0	1,000	1,000		1,000	0.0%	
4032 PUBLICITY	591	610	3,000	2,391		2,391	20.3%	
4036 PROPERTY MAINTENANCE	4,793	5,219	8,000	2,781		2,781	65.2%	
4038 OTHER MAINTENANCE	2,739	8,206	4,000	(4,206)		(4,206)	205.2%	7,778
4042 EQUIPMENT	1,138	829	2,000	1,171		1,171	41.4%	
4043 SMALL TOOLS & EQUIPT	91	14	150	136		136	9.1%	
4045 LICENCES	555	2,505	4,000	1,495		1,495	62.6%	
4048 ENG.INSPEC.(VATABLE)	318	337	350	13		13	96.3%	

## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

Month No: 4

Policy, Governance &amp; Finance Committee 25 September 2023

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4064 HEALTH & SAFETY	128	0	100	100		100	0.0%	
4141 EVENTS	3,855	2,461	10,000	7,539		7,539	24.6%	
4142 TEA DANCE COSTS	4,940	1,053	6,000	4,948		4,948	17.5%	
4888 O/S STAFF RCHG (TO 30/09/23)	3,396	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	947	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	17,322	4,673	22,459	17,786		17,786	20.8%	
4893 C/S O'HEAD RCHG	5,665	2,753	6,470	3,717		3,717	42.5%	
4896 MTCE STAFF RECHARGE	5,645	195	3,922	3,727		3,727	5.0%	
4897 MTCE O'HEAD RECHARGE	1,003	22	384	362		362	5.6%	
4899 DEPOT REALLOCATION	0	0	410	410		410	0.0%	
<b>CORN EXCHANGE :- Indirect Expenditure</b>	<b>138,371</b>	<b>58,554</b>	<b>226,839</b>	<b>168,285</b>	<b>0</b>	<b>168,285</b>	<b>25.8%</b>	<b>7,778</b>
<b>Net Income over Expenditure</b>	<b>(92,678)</b>	<b>(39,509)</b>	<b>(182,339)</b>	<b>(142,830)</b>				
6000 plus Transfer from EMR	0	7,778						
<b>Movement to/(from) Gen Reserve</b>	<b>(92,678)</b>	<b>(31,731)</b>						
<b>105 BURWELL HALL</b>								
1000 C/EX. 1863 BAR SALES - DRINK	5,714	0	0	0			0.0%	
1002 C/EX. 1863 BAR HIRE CHARGE	0	(50)	0	50			0.0%	
1005 BURWELL HALL LETTING	25,373	8,285	22,500	14,215			36.8%	
1014 EVENTS INCOME	0	17	0	(17)			0.0%	
<b>BURWELL HALL :- Income</b>	<b>31,087</b>	<b>8,251</b>	<b>22,500</b>	<b>14,249</b>			<b>36.7%</b>	<b>0</b>
4001 SALARIES	36,269	16,156	41,308	25,152		25,152	39.1%	
4002 ER'S NIC	2,526	1,086	2,930	1,844		1,844	37.0%	
4003 ER'S SUPERANN	5,972	2,191	6,258	4,067		4,067	35.0%	
4007 PROTECTIVE CLOTHING	0	7	300	293		293	2.2%	
4008 TRAINING	0	0	500	500		500	0.0%	
4011 RATES	1,497	312	3,000	2,688		2,688	10.4%	
4012 WATER RATES	204	161	1,200	1,039		1,039	13.4%	
4014 ELECTRICITY	2,339	509	11,920	11,411		11,411	4.3%	
4015 GAS	6,445	1,508	15,000	13,492		13,492	10.1%	
4016 CLEANING MATERIALS	1,802	682	2,000	1,318		1,318	34.1%	
4017 CONTRACT CLEAN/WASTE	807	181	2,200	2,019		2,019	8.2%	
4021 TELEPHONE/FAX	222	45	300	255		255	15.2%	
4025 INSURANCE	516	585	550	(35)		(35)	106.4%	
4028 I.T.	601	171	1,000	829		829	17.1%	
4032 PUBLICITY	0	0	1,000	1,000		1,000	0.0%	
4036 PROPERTY MAINTENANCE	884	2,297	5,000	2,704		2,704	45.9%	
4038 OTHER MAINTENANCE	1,771	58	2,100	2,042		2,042	2.7%	
4042 EQUIPMENT	0	175	1,500	1,325		1,325	11.7%	

## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

Month No: 4

Policy, Governance &amp; Finance Committee 25 September 2023

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4045 LICENCES	61	447	750	303		303	59.7%	
4048 ENG.INSPEC.(VARIABLE)	300	319	325	6		6	98.0%	
4059 OTHER PROF FEES	450	0	0	0		0	0.0%	
4888 O/S STAFF RCHG (TO 30/09/23)	778	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	(135)	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	3,464	935	4,492	3,557		3,557	20.8%	
4893 C/S O'HEAD RCHG	1,133	551	1,294	743		743	42.5%	
4896 MTCE STAFF RECHARGE	93	62	19,654	19,592		19,592	0.3%	
4897 MTCE O'HEAD RECHARGE	14	9	1,924	1,915		1,915	0.5%	
4899 DEPOT REALLOCATION	0	0	2,054	2,054		2,054	0.0%	
<b>BURWELL HALL :- Indirect Expenditure</b>	<b>68,013</b>	<b>28,446</b>	<b>128,559</b>	<b>100,113</b>	<b>0</b>	<b>100,113</b>	<b>22.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(36,926)</b>	<b>(20,194)</b>	<b>(106,059)</b>	<b>(85,865)</b>				
<b>106 MADLEY PARK COMMUNITY CENTRE</b>								
1060 INSURANCE RECOVERED	412	0	440	440			0.0%	
<b>MADLEY PARK COMMUNITY CENTRE :- Income</b>	<b>412</b>	<b>0</b>	<b>440</b>	<b>440</b>			<b>0.0%</b>	<b>0</b>
4025 INSURANCE	412	494	440	(54)		(54)	112.4%	
4048 ENG.INSPEC.(VARIABLE)	0	0	700	700		700	0.0%	
4059 OTHER PROF FEES	0	0	1,500	1,500		1,500	0.0%	
4164 MADLEY PARK TRUST GRANT	5,000	0	0	0		0	0.0%	
4888 O/S STAFF RCHG (TO 30/09/23)	49	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	14	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	693	187	898	711		711	20.8%	
4893 C/S O'HEAD RCHG	227	110	259	149		149	42.5%	
4896 MTCE STAFF RECHARGE	0	0	15	15		15	0.0%	
4897 MTCE O'HEAD RECHARGE	0	0	1	1		1	0.0%	
4899 DEPOT REALLOCATION	0	0	2	2		2	0.0%	
<b>MADLEY PARK COMMUNITY CENTRE :- Indirect Expenditure</b>	<b>6,395</b>	<b>791</b>	<b>3,815</b>	<b>3,024</b>	<b>0</b>	<b>3,024</b>	<b>20.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(5,983)</b>	<b>(791)</b>	<b>(3,375)</b>	<b>(2,584)</b>				
<b>201 SPLASHPARK</b>								
4012 WATER RATES	10,196	938	12,000	11,063		11,063	7.8%	
4016 CLEANING MATERIALS	174	0	300	300		300	0.0%	
4036 PROPERTY MAINTENANCE	1,311	0	5,000	5,000		5,000	0.0%	
4047 PLAY EQUIP MAINTENCE	13	0	2,500	2,500		2,500	0.0%	
4048 ENG.INSPEC.(VARIABLE)	434	0	500	500		500	0.0%	
4888 O/S STAFF RCHG (TO 30/09/23)	6,298	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	1,457	0	0	0		0	0.0%	

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4896 MTCE STAFF RECHARGE	2,224	408	9,474	9,066		9,066	4.3%	
4897 MTCE O'HEAD RECHARGE	220	57	927	870		870	6.1%	
4899 DEPOT REALLOCATION	0	0	990	990		990	0.0%	
SPLASHPARK :- Indirect Expenditure	<b>22,326</b>	<b>1,403</b>	<b>31,691</b>	<b>30,288</b>	<b>0</b>	<b>30,288</b>	<b>4.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(22,326)</b>	<b>(1,403)</b>	<b>(31,691)</b>	<b>(30,288)</b>				
<b>202 THE LEYS RECREATION GROUND</b>								
1020 SPORTS - FOOTBALL	1,143	377	2,000	1,623			18.9%	
1043 GREEN FEES - WTBC	4,620	0	5,080	5,080			0.0%	
1050 RENT RECEIVED	1,000	0	1,000	1,000			0.0%	
1051 GROUND HIRE	18,017	6,245	15,000	8,756			41.6%	
1052 EXPENSES RECOVERED	977	0	150	150			0.0%	
1058 WATER RECOVERED	175	0	150	150			0.0%	
1059 ELECTRICITY RECOVER	0	0	20,000	20,000			0.0%	
THE LEYS RECREATION GROUND :- Income	<b>25,933</b>	<b>6,622</b>	<b>43,380</b>	<b>36,758</b>			<b>15.3%</b>	<b>0</b>
4012 WATER RATES	6,687	1,164	0	(1,164)		(1,164)	0.0%	
4014 ELECTRICITY	8,755	(364)	24,800	25,164		25,164	(1.5%)	
4017 CONTRACT CLEAN/WASTE	10,265	4,566	10,000	5,434		5,434	45.7%	
4021 TELEPHONE/FAX	18	0	0	0		0	0.0%	
4025 INSURANCE	224	224	240	16		16	93.3%	
4036 PROPERTY MAINTENANCE	1,401	1,318	7,500	6,182		6,182	17.6%	
4037 GROUNDS MAINTENANCE	4,588	280	5,000	4,720		4,720	5.6%	
4038 OTHER MAINTENANCE	142	0	2,500	2,500		2,500	0.0%	
4046 SPORTS EQUIPMENT	3,425	0	4,000	4,000		4,000	0.0%	
4047 PLAY EQUIP MAINTENCE	475	233	5,000	4,767		4,767	4.7%	
4048 ENG.INSPEC.(VATABLE)	499	989	550	(439)		(439)	179.8%	
4049 PLAY RISK ASSESSMENT	126	135	500	365		365	27.0%	
4110 SUBSIDIZED LETTINGS	5,343	4,545	10,000	5,456		5,456	45.4%	
4215 IN BLOOM - INC SCHOOLS CHALLENGE	0	0	1,000	1,000		1,000	0.0%	
4888 O/S STAFF RCHG (TO 30/09/23)	10,964	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	3,237	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	34,101	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	13,858	3,738	17,967	14,229		14,229	20.8%	
4893 C/S O'HEAD RCHG	4,532	2,202	5,176	2,974		2,974	42.5%	
4894 GROUNDS STAFF RECHARGE	5,580	0	23,566	23,566		23,566	0.0%	
4895 GROUNDS O'HEAD RECHARGE	2,905	0	8,701	8,701		8,701	0.0%	
4896 MTCE STAFF RECHARGE	14,369	7,897	41,731	33,834		33,834	18.9%	
4897 MTCE O'HEAD RECHARGE	2,064	932	4,084	3,152		3,152	22.8%	
4899 DEPOT REALLOCATION	0	0	4,361	4,361		4,361	0.0%	
THE LEYS RECREATION GROUND :- Indirect Expenditure	<b>133,557</b>	<b>27,858</b>	<b>176,676</b>	<b>148,818</b>	<b>0</b>	<b>148,818</b>	<b>15.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(107,624)</b>	<b>(21,237)</b>	<b>(133,296)</b>	<b>(112,059)</b>				

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>203 WEST WITNEY SPORTS GROUND</b>								
1020 SPORTS - FOOTBALL	7,024	923	6,500	5,577			14.2%	
1021 SPORTS - CRICKET	1,464	1,047	1,500	453			69.8%	
1041 RENTAL - TENNIS CLUB	4,520	0	4,970	4,970			0.0%	
1042 RENTAL- PROJ.RANGE	2,650	0	2,915	2,915			0.0%	
1044 GREEN FEES - WMBC	2,770	0	3,050	3,050			0.0%	
1045 GREEN FEES - WWBC	2,770	0	3,050	3,050			0.0%	
1050 RENT RECEIVED	15,268	0	9,850	9,850			0.0%	
1052 EXPENSES RECOVERED	929	0	0	0			0.0%	
1054 EASEMENTS/WAYLEAVES	6	6	6	0			100.0%	
1060 INSURANCE RECOVERED	363	0	400	400			0.0%	
<b>WEST WITNEY SPORTS GROUND :- Income</b>	<b>37,763</b>	<b>1,976</b>	<b>32,241</b>	<b>30,265</b>			<b>6.1%</b>	<b>0</b>
4025 INSURANCE	676	749	725	(24)		(24)	103.3%	
4036 PROPERTY MAINTENANCE	891	2,881	1,500	(1,381)		(1,381)	192.1%	
4037 GROUNDS MAINTENANCE	806	1,531	2,500	969		969	61.2%	
4046 SPORTS EQUIPMENT	2,462	1,354	0	(1,354)		(1,354)	0.0%	
4048 ENG.INSPEC.(VATABLE)	175	185	200	15		15	92.6%	
4059 OTHER PROF FEES	250	1,050	2,000	950		950	52.5%	
4888 O/S STAFF RCHG (TO 30/09/23)	5,528	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	1,496	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	26,486	0	0	0		0	0.0%	
4894 GROUNDS STAFF RECHARGE	5,580	0	23,566	23,566		23,566	0.0%	
4895 GROUNDS O'HEAD RECHARGE	2,905	0	8,701	8,701		8,701	0.0%	
4896 MTCE STAFF RECHARGE	10,560	7,630	12,690	5,060		5,060	60.1%	
4897 MTCE O'HEAD RECHARGE	1,444	866	1,242	376		376	69.7%	
4899 DEPOT REALLOCATION	0	0	1,326	1,326		1,326	0.0%	
<b>WEST WITNEY SPORTS GROUND :- Indirect Expenditure</b>	<b>59,259</b>	<b>16,246</b>	<b>54,450</b>	<b>38,204</b>	<b>0</b>	<b>38,204</b>	<b>29.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(21,496)</b>	<b>(14,269)</b>	<b>(22,209)</b>	<b>(7,940)</b>				
<b>204 BURWELL (QE2) SPORTS GROUND</b>								
1020 SPORTS - FOOTBALL	5,982	1,308	3,850	2,542			34.0%	
<b>BURWELL (QE2) SPORTS GROUND :- Income</b>	<b>5,982</b>	<b>1,308</b>	<b>3,850</b>	<b>2,542</b>			<b>34.0%</b>	<b>0</b>
4036 PROPERTY MAINTENANCE	13	0	1,000	1,000		1,000	0.0%	
4037 GROUNDS MAINTENANCE	0	420	0	(420)		(420)	0.0%	
4046 SPORTS EQUIPMENT	1,431	0	3,000	3,000		3,000	0.0%	
4047 PLAY EQUIP MAINTENCE	160	0	2,000	2,000		2,000	0.0%	
4048 ENG.INSPEC.(VATABLE)	499	529	550	21		21	96.2%	
4049 PLAY RISK ASSESSMENT	63	68	100	33		33	67.5%	

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4888 O/S STAFF RCHG (TO 30/09/23)	3,843	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	981	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	12,350	0	0	0		0	0.0%	
4894 GROUNDS STAFF RECHARGE	3,985	0	16,833	16,833		16,833	0.0%	
4895 GROUNDS O'HEAD RECHARGE	2,075	0	6,215	6,215		6,215	0.0%	
4896 MTCE STAFF RECHARGE	5,298	3,788	3,217	(571)		(571)	117.7%	
4897 MTCE O'HEAD RECHARGE	788	424	315	(109)		(109)	134.7%	
4899 DEPOT REALLOCATION	0	0	336	336		336	0.0%	
BURWELL (QE2) SPORTS GROUND :- Indirect Expenditure	<b>31,484</b>	<b>5,228</b>	<b>33,566</b>	<b>28,338</b>	<b>0</b>	<b>28,338</b>	<b>15.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(25,502)</b>	<b>(3,921)</b>	<b>(29,716)</b>	<b>(25,795)</b>				
<b>205 KING GEORGE V / NEWLAND</b>								
1020 SPORTS - FOOTBALL	1,106	304	1,000	696			30.4%	
KING GEORGE V / NEWLAND :- Income	<b>1,106</b>	<b>304</b>	<b>1,000</b>	<b>696</b>			<b>30.4%</b>	<b>0</b>
4036 PROPERTY MAINTENANCE	0	0	500	500		500	0.0%	
4037 GROUNDS MAINTENANCE	0	140	2,000	1,860		1,860	7.0%	
4047 PLAY EQUIP MAINTENCE	0	642	500	(142)		(142)	128.4%	
4048 ENG.INSPEC.(VATABLE)	412	437	450	13		13	97.1%	
4049 PLAY RISK ASSESSMENT	63	68	100	33		33	67.5%	
4100 GRANTS GENERAL	0	0	500	500		500	0.0%	
4888 O/S STAFF RCHG (TO 30/09/23)	1,246	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	191	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	5,926	0	0	0		0	0.0%	
4894 GROUNDS STAFF RECHARGE	1,196	0	5,050	5,050		5,050	0.0%	
4895 GROUNDS O'HEAD RECHARGE	622	0	1,865	1,865		1,865	0.0%	
4896 MTCE STAFF RECHARGE	631	1,165	10,487	9,322		9,322	11.1%	
4897 MTCE O'HEAD RECHARGE	92	124	1,026	902		902	12.1%	
4899 DEPOT REALLOCATION	0	0	1,096	1,096		1,096	0.0%	
KING GEORGE V / NEWLAND :- Indirect Expenditure	<b>10,380</b>	<b>2,575</b>	<b>23,574</b>	<b>20,999</b>	<b>0</b>	<b>20,999</b>	<b>10.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(9,274)</b>	<b>(2,271)</b>	<b>(22,574)</b>	<b>(20,303)</b>				
<b>206 WITNEY COUNTRY PARK</b>								
1030 FISHING RIGHTS	700	420	1,500	1,080			28.0%	
1171 DONATIONS RECEIVED	946	0	0	0			0.0%	
WITNEY COUNTRY PARK :- Income	<b>1,646</b>	<b>420</b>	<b>1,500</b>	<b>1,080</b>			<b>28.0%</b>	<b>0</b>
4001 SALARIES	19,573	9,813	32,410	22,597		22,597	30.3%	

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4002 ER'S NIC	1,925	936	3,217	2,281		2,281	29.1%	
4003 ER'S SUPERANN	4,222	2,129	7,033	4,904		4,904	30.3%	
4007 PROTECTIVE CLOTHING	392	151	400	249		249	37.8%	
4026 BOOKS/PUBLICATIONS	39	0	100	100		100	0.0%	
4036 PROPERTY MAINTENANCE	548	872	500	(372)		(372)	174.4%	
4038 OTHER MAINTENANCE	188	12	0	(12)		(12)	0.0%	
4040 ARBORICULTURE	857	0	1,000	1,000		1,000	0.0%	
4041 EQUIPMENT HIRE	0	172	0	(172)		(172)	0.0%	
4042 EQUIPMENT	11,803	570	15,000	14,430		14,430	3.8%	
4059 OTHER PROF FEES	0	0	1,000	1,000		1,000	0.0%	
4064 HEALTH & SAFETY	639	0	1,000	1,000		1,000	0.0%	
4099 MISCELLANEOUS	788	0	0	0		0	0.0%	
4888 O/S STAFF RCHG (TO 30/09/23)	12,306	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	4,228	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	3,161	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	1,732	467	2,246	1,779		1,779	20.8%	
4893 C/S O'HEAD RCHG	567	275	647	372		372	42.5%	
4894 GROUNDS STAFF RECHARGE	399	0	1,683	1,683		1,683	0.0%	
4895 GROUNDS O'HEAD RECHARGE	207	0	622	622		622	0.0%	
4896 MTCE STAFF RECHARGE	3,232	1,134	23,179	22,045		22,045	4.9%	
4897 MTCE O'HEAD RECHARGE	509	123	2,269	2,146		2,146	5.4%	
4899 DEPOT REALLOCATION	0	0	2,422	2,422		2,422	0.0%	
WITNEY COUNTRY PARK :- Indirect Expenditure	<b>67,316</b>	<b>16,655</b>	<b>94,728</b>	<b>78,073</b>	<b>0</b>	<b>78,073</b>	<b>17.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(65,670)</b>	<b>(16,235)</b>	<b>(93,228)</b>	<b>(76,993)</b>				
<u>207 MOORLAND ROAD PLAY AREA</u>								
4047 PLAY EQUIP MAINTENCE	0	0	500	500		500	0.0%	
4048 ENG.INSPEC.(VATABLE)	239	253	275	22		22	92.0%	
4049 PLAY RISK ASSESSMENT	63	68	100	33		33	67.5%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	(56)	0	0	0		0	0.0%	
4896 MTCE STAFF RECHARGE	0	0	2,775	2,775		2,775	0.0%	
4897 MTCE O'HEAD RECHARGE	0	0	272	272		272	0.0%	
4899 DEPOT REALLOCATION	0	0	290	290		290	0.0%	
MOORLAND ROAD PLAY AREA :- Indirect Expenditure	<b>246</b>	<b>321</b>	<b>4,212</b>	<b>3,892</b>	<b>0</b>	<b>3,892</b>	<b>7.6%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(246)</b>	<b>(321)</b>	<b>(4,212)</b>	<b>(3,892)</b>				
<u>208 WOOD GREEN PITCHES/PLAY AREA</u>								
4047 PLAY EQUIP MAINTENCE	0	103	500	397		397	20.6%	



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4048 ENG.INSPEC.(VARIABLE)	260	276	300	24		24	92.0%	
4049 PLAY RISK ASSESSMENT	63	68	100	33		33	67.5%	
4888 O/S STAFF RCHG (TO 30/09/23)	61	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	(45)	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	1,167	0	0	0		0	0.0%	
4894 GROUNDS STAFF RECHARGE	1,196	0	5,050	5,050		5,050	0.0%	
4895 GROUNDS O'HEAD RECHARGE	622	0	1,865	1,865		1,865	0.0%	
4896 MTCE STAFF RECHARGE	356	0	3,305	3,305		3,305	0.0%	
4897 MTCE O'HEAD RECHARGE	54	0	323	323		323	0.0%	
4899 DEPOT REALLOCATION	0	0	345	345		345	0.0%	
WOOD GREEN PITCHES/PLAY AREA :- Indirect Expenditure	<b>3,735</b>	<b>447</b>	<b>11,788</b>	<b>11,342</b>	<b>0</b>	<b>11,342</b>	<b>3.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,735)</b>	<b>(447)</b>	<b>(11,788)</b>	<b>(11,342)</b>				
<b>209 ETON CLOSE PLAY AREA</b>								
4047 PLAY EQUIP MAINTENCE	0	0	250	250		250	0.0%	
4048 ENG.INSPEC.(VARIABLE)	174	184	200	16		16	92.0%	
4049 PLAY RISK ASSESSMENT	63	68	100	33		33	67.5%	
4222 TINY FOREST EXPENSES	0	0	150	150		150	0.0%	
ETON CLOSE PLAY AREA :- Indirect Expenditure	<b>237</b>	<b>252</b>	<b>700</b>	<b>449</b>	<b>0</b>	<b>449</b>	<b>35.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(237)</b>	<b>(252)</b>	<b>(700)</b>	<b>(449)</b>				
<b>210 OXLEASE PLAY AREA</b>								
4047 PLAY EQUIP MAINTENCE	478	306	500	194		194	61.2%	
4048 ENG.INSPEC.(VARIABLE)	521	575	550	(25)		(25)	104.5%	
4049 PLAY RISK ASSESSMENT	63	68	100	33		33	67.5%	
4888 O/S STAFF RCHG (TO 30/09/23)	3,645	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	1,022	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	6,971	0	0	0		0	0.0%	
4894 GROUNDS STAFF RECHARGE	1,196	0	5,050	5,050		5,050	0.0%	
4895 GROUNDS O'HEAD RECHARGE	622	0	1,865	1,865		1,865	0.0%	
4896 MTCE STAFF RECHARGE	149	0	4,935	4,935		4,935	0.0%	
4897 MTCE O'HEAD RECHARGE	25	0	483	483		483	0.0%	
4899 DEPOT REALLOCATION	0	0	516	516		516	0.0%	
OXLEASE PLAY AREA :- Indirect Expenditure	<b>14,692</b>	<b>949</b>	<b>13,999</b>	<b>13,051</b>	<b>0</b>	<b>13,051</b>	<b>6.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(14,692)</b>	<b>(949)</b>	<b>(13,999)</b>	<b>(13,051)</b>				

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<b>211 FIELDMERE PLAY AREA</b>								
4047 PLAY EQUIP MAINTENCE	12	10	250	240		240	3.9%	
4048 ENG.INSPEC.(VATABLE)	260	276	300	24		24	92.0%	
4049 PLAY RISK ASSESSMENT	63	68	100	33		33	67.5%	
4888 O/S STAFF RCHG (TO 30/09/23)	61	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	(77)	0	0	0		0	0.0%	
4896 MTCE STAFF RECHARGE	0	0	4,892	4,892		4,892	0.0%	
4897 MTCE O'HEAD RECHARGE	0	0	479	479		479	0.0%	
4899 DEPOT REALLOCATION	0	0	511	511		511	0.0%	
FIELDMERE PLAY AREA :- Indirect Expenditure	<b>320</b>	<b>353</b>	<b>6,532</b>	<b>6,179</b>	<b>0</b>	<b>6,179</b>	<b>5.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(320)</b>	<b>(353)</b>	<b>(6,532)</b>	<b>(6,179)</b>				
<b>212 QUARRY ROAD PLAY AREA</b>								
4047 PLAY EQUIP MAINTENCE	0	1,546	250	(1,296)		(1,296)	618.5%	
4048 ENG.INSPEC.(VATABLE)	217	230	250	20		20	92.0%	
4049 PLAY RISK ASSESSMENT	63	68	100	33		33	67.5%	
4888 O/S STAFF RCHG (TO 30/09/23)	1,227	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	656	0	0	0		0	0.0%	
4896 MTCE STAFF RECHARGE	1,123	0	221	221		221	0.0%	
4897 MTCE O'HEAD RECHARGE	173	0	22	22		22	0.0%	
4899 DEPOT REALLOCATION	0	0	23	23		23	0.0%	
QUARRY ROAD PLAY AREA :- Indirect Expenditure	<b>3,459</b>	<b>1,844</b>	<b>866</b>	<b>(978)</b>	<b>0</b>	<b>(978)</b>	<b>212.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,459)</b>	<b>(1,844)</b>	<b>(866)</b>	<b>978</b>				
<b>213 RALEGH CRESCENT PLAY AREA</b>								
4013 RENT PAID	0	0	5	5		5	0.0%	
4047 PLAY EQUIP MAINTENCE	0	0	500	500		500	0.0%	
4049 PLAY RISK ASSESSMENT	0	0	100	100		100	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	(89)	0	0	0		0	0.0%	
4896 MTCE STAFF RECHARGE	0	0	4,449	4,449		4,449	0.0%	
4897 MTCE O'HEAD RECHARGE	0	0	435	435		435	0.0%	
4899 DEPOT REALLOCATION	0	0	465	465		465	0.0%	
RALEGH CRESCENT PLAY AREA :- Indirect Expenditure	<b>(89)</b>	<b>0</b>	<b>5,954</b>	<b>5,954</b>	<b>0</b>	<b>5,954</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>89</b>	<b>0</b>	<b>(5,954)</b>	<b>(5,954)</b>				

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## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>214 PARK ROAD PLAY AREA</b>								
4013 RENT PAID	0	0	125	125		125	0.0%	
4047 PLAY EQUIP MAINTENCE	0	0	500	500		500	0.0%	
4048 ENG.INSPEC.(VATABLE)	0	0	275	275		275	0.0%	
4049 PLAY RISK ASSESSMENT	63	68	100	33		33	67.5%	
4888 O/S STAFF RCHG (TO 30/09/23)	187	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	37	0	0	0		0	0.0%	
4896 MTCE STAFF RECHARGE	931	0	0	0		0	0.0%	
4897 MTCE O'HEAD RECHARGE	148	0	0	0		0	0.0%	
<b>PARK ROAD PLAY AREA :- Indirect Expenditure</b>	<b>1,366</b>	<b>68</b>	<b>1,000</b>	<b>933</b>	<b>0</b>	<b>933</b>	<b>6.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(1,366)</b>	<b>(68)</b>	<b>(1,000)</b>	<b>(933)</b>				
<b>301 TOWER HILL CEMETERY</b>								
1050 RENT RECEIVED	13,620	6,810	13,620	6,810			50.0%	
1060 INSURANCE RECOVERED	208	(208)	225	433			(92.4%)	
1100 BURIAL FEES	8,447	1,092	4,000	2,908			27.3%	
1101 GRANT OF RIGHTS	2,407	502	1,000	499			50.1%	
1102 INTERMENT OF ASHES	11,933	2,725	9,000	6,276			30.3%	
1105 MEMORIAL FEES	4,622	1,083	3,500	2,417			30.9%	
1106 MEMORIAL PLAQUES	505	110	330	220			33.3%	
1108 CHAPEL FEES	217	121	214	93			56.5%	
1171 DONATIONS RECEIVED	443	0	0	0			0.0%	
<b>TOWER HILL CEMETERY :- Income</b>	<b>42,402</b>	<b>12,234</b>	<b>31,889</b>	<b>19,655</b>			<b>38.4%</b>	<b>0</b>
4001 SALARIES	12,227	2,266	12,541	10,275		10,275	18.1%	
4002 ER'S NIC	1,018	185	1,103	918		918	16.8%	
4003 ER'S SUPERANN	2,653	492	2,722	2,230		2,230	18.1%	
4007 PROTECTIVE CLOTHING	32	0	0	0		0	0.0%	
4011 RATES	3,892	1,518	4,250	2,732		2,732	35.7%	
4012 WATER RATES	187	171	250	79		79	68.5%	
4014 ELECTRICITY	717	233	1,000	767		767	23.3%	
4016 CLEANING MATERIALS	0	0	30	30		30	0.0%	
4017 CONTRACT CLEAN/WASTE	860	225	1,000	775		775	22.5%	
4025 INSURANCE	208	249	225	(24)		(24)	110.8%	
4036 PROPERTY MAINTENANCE	3,289	0	6,000	6,000		6,000	0.0%	
4038 OTHER MAINTENANCE	50	0	0	0		0	0.0%	
4041 EQUIPMENT HIRE	0	125	0	(125)		(125)	0.0%	
4042 EQUIPMENT	305	0	100	100		100	0.0%	
4064 HEALTH & SAFETY	18	0	100	100		100	0.0%	
4110 SUBSIDIZED LETTINGS	0	0	200	200		200	0.0%	

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## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4350 PLAQUES PURCHASED	354	228	300	72		72	76.0%	
4355 MEMORIAL MAINTENANCE	350	205	2,500	2,295		2,295	8.2%	
4888 O/S STAFF RCHG (TO 30/09/23)	19,561	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	4,210	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	18,288	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	10,393	2,804	13,475	10,671		10,671	20.8%	
4893 C/S O'HEAD RCHG	3,399	1,652	3,882	2,230		2,230	42.5%	
4894 GROUNDS STAFF RECHARGE	1,993	0	8,416	8,416		8,416	0.0%	
4895 GROUNDS O'HEAD RECHARGE	1,037	0	3,108	3,108		3,108	0.0%	
4896 MTCE STAFF RECHARGE	22,293	15,739	73,017	57,278		57,278	21.6%	
4897 MTCE O'HEAD RECHARGE	3,380	1,613	7,146	5,533		5,533	22.6%	
4899 DEPOT REALLOCATION	0	0	7,630	7,630		7,630	0.0%	
TOWER HILL CEMETERY :- Indirect Expenditure	<b>110,716</b>	<b>27,704</b>	<b>148,995</b>	<b>121,291</b>	<b>0</b>	<b>121,291</b>	<b>18.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(68,314)</b>	<b>(15,470)</b>	<b>(117,106)</b>	<b>(101,636)</b>				
<b>302 WINDRUSH CEMETERY</b>								
1100 BURIAL FEES	25,644	1,484	15,000	13,516			9.9%	
1101 GRANT OF RIGHTS	27,806	3,067	20,000	16,933			15.3%	
1102 INTERMENT OF ASHES	5,319	1,162	5,500	4,339			21.1%	
1105 MEMORIAL FEES	5,162	1,706	6,000	4,295			28.4%	
WINDRUSH CEMETERY :- Income	<b>63,930</b>	<b>7,418</b>	<b>46,500</b>	<b>39,082</b>			<b>16.0%</b>	<b>0</b>
4001 SALARIES	12,227	2,266	12,541	10,275		10,275	18.1%	
4002 ER'S NIC	1,018	185	1,103	918		918	16.8%	
4003 ER'S SUPERANN	2,653	492	2,721	2,229		2,229	18.1%	
4011 RATES	5,489	3,196	6,050	2,854		2,854	52.8%	
4012 WATER RATES	78	111	300	189		189	37.1%	
4014 ELECTRICITY	2,224	544	4,000	3,456		3,456	13.6%	
4016 CLEANING MATERIALS	0	0	30	30		30	0.0%	
4017 CONTRACT CLEAN/WASTE	660	182	1,000	818		818	18.2%	
4021 TELEPHONE/FAX	222	21	300	279		279	7.0%	
4025 INSURANCE	112	125	120	(5)		(5)	104.3%	
4036 PROPERTY MAINTENANCE	508	0	2,000	2,000		2,000	0.0%	
4037 GROUNDS MAINTENANCE	692	151	500	349		349	30.1%	
4038 OTHER MAINTENANCE	1,031	25	1,500	1,475		1,475	1.6%	
4042 EQUIPMENT	864	0	1,500	1,500		1,500	0.0%	
4046 SPORTS EQUIPMENT	29	0	0	0		0	0.0%	
4059 OTHER PROF FEES	1,650	0	1,000	1,000		1,000	0.0%	
4064 HEALTH & SAFETY	18	0	100	100		100	0.0%	
4350 PLAQUES PURCHASED	25	0	500	500		500	0.0%	

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## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4355 MEMORIAL MAINTENANCE	0	205	2,000	1,795		1,795	10.3%	
4888 O/S STAFF RCHG (TO 30/09/23)	29,283	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	6,718	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	6,456	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	10,393	2,804	13,475	10,671		10,671	20.8%	
4893 C/S O'HEAD RCHG	3,399	1,652	3,882	2,230		2,230	42.5%	
4894 GROUNDS STAFF RECHARGE	1,993	0	8,416	8,416		8,416	0.0%	
4895 GROUNDS O'HEAD RECHARGE	1,037	0	3,108	3,108		3,108	0.0%	
4896 MTCE STAFF RECHARGE	20,695	11,894	131,269	119,375		119,375	9.1%	
4897 MTCE O'HEAD RECHARGE	3,080	1,316	12,848	11,532		11,532	10.2%	
4899 DEPOT REALLOCATION	0	0	13,718	13,718		13,718	0.0%	
WINDRUSH CEMETERY :- Indirect Expenditure	<b>112,554</b>	<b>25,167</b>	<b>223,981</b>	<b>198,814</b>	<b>0</b>	<b>198,814</b>	<b>11.2%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(48,625)</b>	<b>(17,749)</b>	<b>(177,481)</b>	<b>(159,732)</b>				
<b>303 CLOSED CH'YARDS ST MARYS/HOLY</b>								
4036 PROPERTY MAINTENANCE	7	0	11,000	11,000		11,000	0.0%	
4040 ARBORICULTURE	0	0	1,000	1,000		1,000	0.0%	
4059 OTHER PROF FEES	0	0	1,000	1,000		1,000	0.0%	
4355 MEMORIAL MAINTENANCE	3,326	0	0	0		0	0.0%	
CLOSED CH'YARDS ST MARYS/HOLY :- Indirect Expenditure	<b>3,333</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>13,000</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,333)</b>	<b>0</b>	<b>(13,000)</b>	<b>(13,000)</b>				
<b>305 ALLOTMENTS</b>								
4013 RENT PAID	0	0	125	125		125	0.0%	
4036 PROPERTY MAINTENANCE	363	374	500	126		126	74.8%	
4037 GROUNDS MAINTENANCE	0	0	500	500		500	0.0%	
4888 O/S STAFF RCHG (TO 30/09/23)	3,976	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	887	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	1,486	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	2,598	701	3,369	2,668		2,668	20.8%	
4893 C/S O'HEAD RCHG	850	413	971	558		558	42.5%	
4896 MTCE STAFF RECHARGE	554	0	1,188	1,188		1,188	0.0%	
4897 MTCE O'HEAD RECHARGE	85	0	116	116		116	0.0%	
4899 DEPOT REALLOCATION	0	0	124	124		124	0.0%	
ALLOTMENTS :- Indirect Expenditure	<b>10,799</b>	<b>1,488</b>	<b>6,893</b>	<b>5,405</b>	<b>0</b>	<b>5,405</b>	<b>21.6%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(10,799)</b>	<b>(1,488)</b>	<b>(6,893)</b>	<b>(5,405)</b>				

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>401 CIVIC ACTIVITIES</b>								
1099 MISCELLANEOUS INCOME	33	0	0	0			0.0%	
<b>CIVIC ACTIVITIES :- Income</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>
4000 MAYORS ALLOWANCE	943	317	3,000	2,683		2,683	10.6%	
4150 CIVIC FUNCTIONS	1,266	72	2,000	1,928		1,928	3.6%	
4152 MAYOR'S CHAIN	100	0	300	300		300	0.0%	
4153 ANNUAL CIVIC AWARDS	0	0	200	200		200	0.0%	
4892 C/S STAFF RCHG	27,715	7,476	35,934	28,458		28,458	20.8%	
4893 C/S O'HEAD RCHG	9,065	4,404	10,352	5,948		5,948	42.5%	
<b>CIVIC ACTIVITIES :- Indirect Expenditure</b>	<b>39,089</b>	<b>12,269</b>	<b>51,786</b>	<b>39,517</b>	<b>0</b>	<b>39,517</b>	<b>23.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(39,056)</b>	<b>(12,269)</b>	<b>(51,786)</b>	<b>(39,517)</b>				
<b>402 COMMUNITY INFRASTRUCTURE</b>								
1052 EXPENSES RECOVERED	0	1,252	0	(1,252)			0.0%	
1170 GRANTS RECEIVED	3,345	4,020	0	(4,020)			0.0%	
1171 DONATIONS RECEIVED	1,667	2,300	0	(2,300)			0.0%	
<b>COMMUNITY INFRASTRUCTURE :- Income</b>	<b>5,012</b>	<b>7,572</b>	<b>0</b>	<b>(7,572)</b>				<b>0</b>
4014 ELECTRICITY	2,281	627	4,100	3,473		3,473	15.3%	
4017 CONTRACT CLEAN/WASTE	6,337	2,229	3,000	771		771	74.3%	
4025 INSURANCE	112	112	120	8		8	93.3%	
4035 BUS SHELTER MAINTENANCE	20	60	2,000	1,940		1,940	3.0%	
4036 PROPERTY MAINTENANCE	4,777	390	2,630	2,240		2,240	14.8%	
4037 GROUNDS MAINTENANCE	0	54	3,000	2,946		2,946	1.8%	
4038 OTHER MAINTENANCE	3	0	0	0		0	0.0%	
4039 HORTICULTURE	0	433	750	317		317	57.7%	
4040 ARBORICULTURE	11,943	13,920	20,000	6,080		6,080	69.6%	
4066 TREE REPLACEMENT	4,575	5,620	8,000	2,380		2,380	70.3%	
4067 Tree Survey	4,446	0	8,000	8,000		8,000	0.0%	
4105 XMAS LIGHTS, TREE & INFRASTRUC	39,071	14,302	44,000	29,698		29,698	32.5%	
4166 DEFIBRILLATOR EXPENDITURE	1,446	0	4,000	4,000		4,000	0.0%	
4200 STREET FURNITURE	2,170	4,258	1,000	(3,258)		(3,258)	425.8%	
4208 COVID-19 MEMORIAL	1,667	618	0	(618)		(618)	0.0%	
4210 CHURCH CLOCK	69	0	1,500	1,500		1,500	0.0%	
4215 IN BLOOM - INC SCHOOLS CHALLENGE	1,013	1,402	7,250	5,848		5,848	19.3%	
4888 O/S STAFF RCHG (TO 30/09/23)	20,276	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	4,107	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	81,866	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	13,858	3,738	17,967	14,229		14,229	20.8%	
4893 C/S O'HEAD RCHG	4,532	2,202	5,176	2,974		2,974	42.5%	

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4894 GROUNDS STAFF RECHARGE	16,736	0	70,697	70,697		70,697	0.0%	
4895 GROUNDS O'HEAD RECHARGE	8,716	0	26,103	26,103		26,103	0.0%	
4896 MTCE STAFF RECHARGE	36,136	26,247	87,913	61,666		61,666	29.9%	
4897 MTCE O'HEAD RECHARGE	5,511	2,863	8,604	5,741		5,741	33.3%	
4899 DEPOT REALLOCATION	0	0	9,187	9,187		9,187	0.0%	
4990 CONTRN TO CCTV SCH.	10,000	0	10,000	10,000		10,000	0.0%	
COMMUNITY INFRASTRUCTURE :- Indirect Expenditure	<b>281,669</b>	<b>79,075</b>	<b>344,997</b>	<b>265,922</b>	<b>0</b>	<b>265,922</b>	<b>22.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(276,657)</b>	<b>(71,504)</b>	<b>(344,997)</b>	<b>(273,493)</b>				
<b>403 PLANNING</b>								
4892 C/S STAFF RCHG	19,054	5,140	24,705	19,565		19,565	20.8%	
4893 C/S O'HEAD RCHG	6,232	3,028	7,117	4,089		4,089	42.5%	
PLANNING :- Indirect Expenditure	<b>25,286</b>	<b>8,168</b>	<b>31,822</b>	<b>23,654</b>	<b>0</b>	<b>23,654</b>	<b>25.7%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(25,286)</b>	<b>(8,168)</b>	<b>(31,822)</b>	<b>(23,654)</b>				
<b>407 GRANTS &amp; DONATIONS</b>								
4100 GRANTS GENERAL	5,703	12,110	20,000	7,890		7,890	60.5%	
4101 GRANT CAB	2,000	0	2,000	2,000		2,000	0.0%	
4105 XMAS LIGHTS, TREE & INFRASTRUC	(14,414)	851	0	(851)		(851)	0.0%	
4107 Witney Dementia Alliance	0	0	1,000	1,000		1,000	0.0%	
4110 SUBSIDIZED LETTINGS	1,123	430	1,800	1,370		1,370	23.9%	
4160 TOWN TWINNING	500	(500)	0	500		500	0.0%	
4162 GRANT VOLUNTEER LINK-UP	2,000	0	2,000	2,000		2,000	0.0%	
GRANTS & DONATIONS :- Indirect Expenditure	<b>(3,087)</b>	<b>12,891</b>	<b>26,800</b>	<b>13,909</b>	<b>0</b>	<b>13,909</b>	<b>48.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>3,087</b>	<b>(12,891)</b>	<b>(26,800)</b>	<b>(13,909)</b>				
<b>408 COMMUNITY ACTIVITIES</b>								
1052 EXPENSES RECOVERED	386	0	0	0			0.0%	
COMMUNITY ACTIVITIES :- Income	<b>386</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>
4001 SALARIES	2,234	1,447	4,778	3,331		3,331	30.3%	
4002 ER'S NIC	233	147	502	355		355	29.4%	
4003 ER'S SUPERANN	485	314	1,037	723		723	30.3%	
4103 GRANT YOUTH COUNCIL	0	0	500	500		500	0.0%	
4104 GRANT CARNIVAL/XMAS ROTARY CLB	4,100	2,100	4,500	2,400		2,400	46.7%	
4106 GRANT - PLAY DAY	1,000	1,000	1,000	0		0	100.0%	
4109 BLUE PLAQUES	300	0	0	0		0	0.0%	
4111 WATER SAFETY/EDUCATION	0	0	2,000	2,000		2,000	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4112 GRANT - WITNEY TOWN BAND	660	660	750	90		90	88.0%	
4141 EVENTS	6,174	94	9,000	8,906		8,906	1.0%	
4145 HM QUEEN'S JUBILEE (2022)	2,092	744	0	(744)		(744)	0.0%	
4146 HM KING'S CORONATION (2023)	1,431	2,205	3,000	795		795	73.5%	
4160 TOWN TWINNING	0	0	500	500		500	0.0%	
4161 TOWN TWINNING ROOM HIRE	0	0	500	500		500	0.0%	
4167 BUS SERVICE	21,000	7,000	21,000	14,000		14,000	33.3%	
4169 CHILDREN & YOUTH PROVISION	41,334	0	40,000	40,000		40,000	0.0%	
4170 ADVENT FAYRE	1,399	0	2,000	2,000		2,000	0.0%	
4892 C/S STAFF RCHG	55,431	14,953	71,867	56,914		56,914	20.8%	
4893 C/S O'HEAD RCHG	18,129	8,808	20,704	11,896		11,896	42.5%	
COMMUNITY ACTIVITIES :- Indirect Expenditure	<b>156,002</b>	<b>39,472</b>	<b>183,638</b>	<b>144,166</b>	<b>0</b>	<b>144,166</b>	<b>21.5%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(155,615)</b>	<b>(39,472)</b>	<b>(183,638)</b>	<b>(144,166)</b>				
<b>502 TOWN HALL MAINTENANCE</b>								
1050 RENT RECEIVED	19,950	0	13,950	13,950			0.0%	
1052 EXPENSES RECOVERED	(109)	0	0	0			0.0%	
TOWN HALL MAINTENANCE :- Income	<b>19,841</b>	<b>0</b>	<b>13,950</b>	<b>13,950</b>			<b>0.0%</b>	<b>0</b>
4013 RENT PAID	16,500	3,438	16,500	13,063		13,063	20.8%	
4014 ELECTRICITY	848	(848)	0	848		848	0.0%	
4025 INSURANCE	934	1,085	1,000	(85)		(85)	108.5%	
4036 PROPERTY MAINTENANCE	4,323	1,861	4,500	2,640		2,640	41.3%	
4038 OTHER MAINTENANCE	1,776	234	2,000	1,766		1,766	11.7%	
4041 EQUIPMENT HIRE	594	250	1,000	750		750	25.0%	
4059 OTHER PROF FEES	0	0	2,500	2,500		2,500	0.0%	
4888 O/S STAFF RCHG (TO 30/09/23)	3,141	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	1,378	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	3,464	935	4,492	3,557		3,557	20.8%	
4893 C/S O'HEAD RCHG	1,133	551	1,294	743		743	42.5%	
4896 MTCE STAFF RECHARGE	7,807	146	1,277	1,131		1,131	11.5%	
4897 MTCE O'HEAD RECHARGE	1,285	16	125	109		109	13.0%	
4899 DEPOT REALLOCATION	0	0	133	133		133	0.0%	
TOWN HALL MAINTENANCE :- Indirect Expenditure	<b>43,185</b>	<b>7,666</b>	<b>34,821</b>	<b>27,155</b>	<b>0</b>	<b>27,155</b>	<b>22.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(23,344)</b>	<b>(7,666)</b>	<b>(20,871)</b>	<b>(13,205)</b>				
<b>503 AGENCY SERVICES (TO 30/09/22)</b>								
4300 AGENCY MAINT'CE (TO 30/09/22)	198,257	0	0	0		0	0.0%	
4891 AGENCY R/C (TO 30/09/22)	(198,257)	0	0	0		0	0.0%	
AGENCY SERVICES (TO 30/09/22) :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				

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## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

Month No: 4

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>505 PRECEPT</u>								
1176 PRECEPT	1,829,398	930,854	1,861,708	930,854			50.0%	
PRECEPT :- Income	<u>1,829,398</u>	<u>930,854</u>	<u>1,861,708</u>	<u>930,854</u>			<u>50.0%</u>	<u>0</u>
<b>Net Income</b>	<u>1,829,398</u>	<u>930,854</u>	<u>1,861,708</u>	<u>930,854</u>				
<u>506 INTEREST RECEIVED</u>								
1190 INTEREST RECEIVED	23,207	14,452	36,000	21,548			40.1%	
INTEREST RECEIVED :- Income	<u>23,207</u>	<u>14,452</u>	<u>36,000</u>	<u>21,548</u>			<u>40.1%</u>	<u>0</u>
4051 BANK CHARGES	2,581	1,018	3,000	1,982		1,982	33.9%	
INTEREST RECEIVED :- Indirect Expenditure	<u>2,581</u>	<u>1,018</u>	<u>3,000</u>	<u>1,982</u>	<u>0</u>	<u>1,982</u>	<u>33.9%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>20,626</u>	<u>13,434</u>	<u>33,000</u>	<u>19,566</u>				
<u>601 WORKS DEPARTMENT (TO 30/09/22)</u>								
1099 MISCELLANEOUS INCOME	341	0	0	0			0.0%	
WORKS DEPARTMENT (TO 30/09/22) :- Income	<u>341</u>	<u>0</u>	<u>0</u>	<u>0</u>				<u>0</u>
4001 SALARIES	97,515	0	0	0		0	0.0%	
4002 ER'S NIC	9,327	0	0	0		0	0.0%	
4003 ER'S SUPERANN	19,055	0	0	0		0	0.0%	
4007 PROTECTIVE CLOTHING	2,444	0	0	0		0	0.0%	
4008 TRAINING	4,957	0	0	0		0	0.0%	
4009 TRAVELLING	1,430	0	0	0		0	0.0%	
4014 ELECTRICITY	(756)	0	0	0		0	0.0%	
4016 CLEANING MATERIALS	222	0	0	0		0	0.0%	
4017 CONTRACT CLEAN/WASTE	2,437	0	0	0		0	0.0%	
4021 TELEPHONE/FAX	1,029	0	0	0		0	0.0%	
4022 POSTAGE	0	50	0	(50)		(50)	0.0%	
4023 STATIONERY	29	0	0	0		0	0.0%	
4028 I.T.	330	0	0	0		0	0.0%	
4029 INTERVIEW EXPENSES	423	0	0	0		0	0.0%	
4030 RECRUITMENT ADVT'G	2,304	0	0	0		0	0.0%	
4036 PROPERTY MAINTENANCE	38	0	0	0		0	0.0%	
4041 EQUIPMENT HIRE	527	0	0	0		0	0.0%	
4042 EQUIPMENT	1,469	0	0	0		0	0.0%	
4043 SMALL TOOLS & EQUIPT	662	0	0	0		0	0.0%	
4044 FUEL	2,124	0	0	0		0	0.0%	
4045 LICENCES	1,344	0	0	0		0	0.0%	
4050 VEHICLE MAINTENANCE	2,193	0	0	0		0	0.0%	
4064 HEALTH & SAFETY	85	0	0	0		0	0.0%	

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## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4143 REFRESHMENT COSTS	3	0	0	0		0	0.0%	
4400 COVID-19 EXPENDITURE	370	0	0	0		0	0.0%	
4888 O/S STAFF RCHG (TO 30/09/23)	(125,896)	0	0	0		0	0.0%	
4890 O/S O'HEAD RCHG (TO 30/09/22)	(31,158)	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	8,017	0	0	0		0	0.0%	
4893 C/S O'HEAD RCHG	1,993	0	0	0		0	0.0%	
WORKS DEPARTMENT (TO 30/09/22) :- Indirect Expenditure	<b>2,515</b>	<b>50</b>	<b>0</b>	<b>(50)</b>	<b>0</b>	<b>(50)</b>		<b>0</b>
<b>Net Income over Expenditure</b>	<b>(2,175)</b>	<b>(50)</b>	<b>0</b>	<b>50</b>				
<b>602 CENTRAL SUPPORT</b>								
1052 EXPENSES RECOVERED	(225)	0	0	0			0.0%	
1099 MISCELLANEOUS INCOME	12	0	0	0			0.0%	
<b>CENTRAL SUPPORT :- Income</b>	<b>(213)</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>
4001 SALARIES	263,007	104,252	340,761	236,509		236,509	30.6%	
4002 ER'S NIC	26,866	10,080	34,467	24,387		24,387	29.2%	
4003 ER'S SUPERANN	56,568	21,826	73,944	52,118		52,118	29.5%	
4008 TRAINING	3,958	868	7,500	6,632		6,632	11.6%	
4009 TRAVELLING	366	140	1,500	1,361		1,361	9.3%	
4010 MISC STAFF COSTS	42	0	200	200		200	0.0%	
4011 RATES	18,463	7,447	21,000	13,553		13,553	35.5%	
4012 WATER RATES	283	52	550	498		498	9.4%	
4014 ELECTRICITY	9,355	2,671	24,000	21,329		21,329	11.1%	
4016 CLEANING MATERIALS	23	101	1,000	899		899	10.1%	
4017 CONTRACT CLEAN/WASTE	1,488	518	2,200	1,682		1,682	23.6%	
4018 PHOTOCOPIER COSTS	1,879	670	1,500	830		830	44.7%	
4020 COPIER RENTAL	0	0	4,000	4,000		4,000	0.0%	
4021 TELEPHONE/FAX	6,246	1,799	6,000	4,201		4,201	30.0%	
4022 POSTAGE	1,521	673	2,000	1,327		1,327	33.6%	
4023 STATIONERY	2,910	1,075	2,500	1,425		1,425	43.0%	
4024 SUBSCRIPTIONS	79	25	0	(25)		(25)	0.0%	
4025 INSURANCE	3,134	3,724	3,250	(474)		(474)	114.6%	
4026 BOOKS/PUBLICATIONS	140	30	300	270		270	10.1%	
4028 I.T.	15,659	10,047	18,000	7,953		7,953	55.8%	
4029 INTERVIEW EXPENSES	234	0	0	0		0	0.0%	
4030 RECRUITMENT ADVT'G	1,224	0	2,500	2,500		2,500	0.0%	
4036 PROPERTY MAINTENANCE	24	0	0	0		0	0.0%	
4038 OTHER MAINTENANCE	518	12	0	(12)		(12)	0.0%	
4042 EQUIPMENT	3,430	2,055	5,000	2,945		2,945	41.1%	
4054 INTERNAL AUDIT	1,920	0	2,300	2,300		2,300	0.0%	

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4055 ACCOUNTANCY FEES	8,770	2,475	3,500	1,025		1,025	70.7%	
4059 OTHER PROF FEES	31,142	18,262	20,000	1,738		1,738	91.3%	
4064 HEALTH & SAFETY	18	0	250	250		250	0.0%	
4099 MISCELLANEOUS	14	0	50	50		50	0.0%	
4143 REFRESHMENT COSTS	251	68	300	232		232	22.8%	
4892 C/S STAFF RCHG	(346,441)	(93,456)	(449,172)	(355,716)		(355,716)	20.8%	
4893 C/S O'HEAD RCHG	(113,306)	(55,053)	(129,400)	(74,347)		(74,347)	42.5%	
CENTRAL SUPPORT :- Indirect Expenditure	<b>(213)</b>	<b>40,362</b>	<b>0</b>	<b>(40,362)</b>	<b>0</b>	<b>(40,362)</b>		<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>(40,362)</b>	<b>0</b>	<b>40,362</b>				
<b>604 WORKS DEPOT\VEH (FR. 01/10/22)</b>								
1099 MISCELLANEOUS INCOME	524	0	0	0			0.0%	
WORKS DEPOT\VEH (FR. 01/10/22) :- Income	<b>524</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>
4014 ELECTRICITY	7,433	4,056	4,000	(56)		(56)	101.4%	
4016 CLEANING MATERIALS	358	646	400	(246)		(246)	161.6%	
4017 CONTRACT CLEAN/WASTE	2,388	4,039	2,000	(2,039)		(2,039)	201.9%	
4021 TELEPHONE/FAX	2,111	913	2,250	1,337		1,337	40.6%	
4023 STATIONERY	0	0	150	150		150	0.0%	
4025 INSURANCE	272	141	250	109		109	56.5%	
4028 I.T.	705	296	1,250	954		954	23.7%	
4036 PROPERTY MAINTENANCE	681	180	2,000	1,820		1,820	9.0%	
4038 OTHER MAINTENANCE	3,045	218	1,750	1,532		1,532	12.5%	
4041 EQUIPMENT HIRE	2,383	1,452	3,500	2,048		2,048	41.5%	
4042 EQUIPMENT	464	1,525	2,250	725		725	67.8%	
4043 SMALL TOOLS & EQUIPT	640	676	1,500	824		824	45.1%	
4044 FUEL	7,155	4,655	14,000	9,345		9,345	33.3%	
4045 LICENCES	605	785	2,000	1,215		1,215	39.2%	
4050 VEHICLE MAINTENANCE	6,094	7,537	5,000	(2,537)		(2,537)	150.7%	
4052 VEHICLE INSURANCE	2,673	2,727	3,500	773		773	77.9%	
4059 OTHER PROF FEES	2,319	0	0	0		0	0.0%	
4064 HEALTH & SAFETY	0	28	250	223		223	11.0%	
4899 DEPOT REALLOCATION	0	0	(46,050)	(46,050)		(46,050)	0.0%	
WORKS DEPOT\VEH (FR. 01/10/22) :- Indirect Expenditure	<b>39,325</b>	<b>29,874</b>	<b>0</b>	<b>(29,874)</b>	<b>0</b>	<b>(29,874)</b>		<b>0</b>
<b>Net Income over Expenditure</b>	<b>(38,801)</b>	<b>(29,874)</b>	<b>0</b>	<b>29,874</b>				
<b>605 GENERAL MAINT. (FR.01/10/22)</b>								
4001 SALARIES	101,179	79,463	326,143	246,680		246,680	24.4%	
4002 ER'S NIC	9,296	7,325	43,752	36,427		36,427	16.7%	

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4003 ER'S SUPERANN	21,821	16,685	70,773	54,088		54,088	23.6%	
4007 PROTECTIVE CLOTHING	4,214	487	4,000	3,513		3,513	12.2%	
4008 TRAINING	1,420	571	6,000	5,429		5,429	9.5%	
4009 TRAVELLING	219	27	0	(27)		(27)	0.0%	
4017 CONTRACT CLEAN/WASTE	0	0	4,000	4,000		4,000	0.0%	
4029 INTERVIEW EXPENSES	392	0	0	0		0	0.0%	
4030 RECRUITMENT ADVT'G	682	0	0	0		0	0.0%	
4143 REFRESHMENT COSTS	0	0	200	200		200	0.0%	
4892 C/S STAFF RCHG	9,305	4,673	22,459	17,786		17,786	20.8%	
4893 C/S O'HEAD RCHG	3,672	2,753	6,470	3,717		3,717	42.5%	
4896 MTCE STAFF RECHARGE	(132,296)	(76,306)	(440,668)	(364,362)		(364,362)	17.3%	
4897 MTCE O'HEAD RECHARGE	(19,905)	(8,363)	(43,129)	(34,766)		(34,766)	19.4%	
GENERAL MAINT. (FR.01/10/22) :- Indirect Expenditure	<b>0</b>	<b>27,314</b>	<b>0</b>	<b>(27,314)</b>	<b>0</b>	<b>(27,314)</b>		<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(27,314)</b>	<b>0</b>	<b>27,314</b>				
<b>606 GROUNDS MAINT. (FR 01/10/22)</b>								
4001 SALARIES	30,620	15,423	128,859	113,436		113,436	12.0%	
4002 ER'S NIC	2,590	1,292	11,504	10,212		10,212	11.2%	
4003 ER'S SUPERANN	6,644	3,347	27,963	24,616		24,616	12.0%	
4007 PROTECTIVE CLOTHING	1,139	632	3,000	2,368		2,368	21.1%	
4008 TRAINING	492	1,694	4,500	2,806		2,806	37.7%	
4017 CONTRACT CLEAN/WASTE	1,557	1,129	4,000	2,871		2,871	28.2%	
4030 RECRUITMENT ADVT'G	942	0	500	500		500	0.0%	
4039 HORTICULTURE	6,524	43,358	45,000	1,642		1,642	96.4%	
4062 SPORTS PITCH MATERIALS	10,093	637	5,000	4,363		4,363	12.7%	
4143 REFRESHMENT COSTS	0	0	150	150		150	0.0%	
4894 GROUNDS STAFF RECHARGE	(39,854)	0	(168,326)	(168,326)		(168,326)	0.0%	
4895 GROUNDS O'HEAD RECHARGE	(20,748)	0	(62,150)	(62,150)		(62,150)	0.0%	
GROUNDS MAINT. (FR 01/10/22) :- Indirect Expenditure	<b>0</b>	<b>67,512</b>	<b>0</b>	<b>(67,512)</b>	<b>0</b>	<b>(67,512)</b>		<b>0</b>
<b>Net Expenditure</b>	<b>(0)</b>	<b>(67,512)</b>	<b>0</b>	<b>67,512</b>				
<b>700 STRATEGIC PLANNING INITIATIVES</b>								
4892 C/S STAFF RCHG	25,983	7,009	33,688	26,679		26,679	20.8%	
4893 C/S O'HEAD RCHG	8,498	4,129	9,705	5,576		5,576	42.5%	
STRATEGIC PLANNING INITIATIVES :- Indirect Expenditure	<b>34,481</b>	<b>11,138</b>	<b>43,393</b>	<b>32,255</b>	<b>0</b>	<b>32,255</b>	<b>25.7%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(34,481)</b>	<b>(11,138)</b>	<b>(43,393)</b>	<b>(32,255)</b>				

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<b>701 CORPORATE MANAGEMENT</b>								
4022 POSTAGE	128	0	300	300		300	0.0%	
4025 INSURANCE	2,082	1,982	2,225	243		243	89.1%	
4031 OTHER ADVERTISING	1,123	0	250	250		250	0.0%	
4057 AUDIT FEES	2,520	(2,520)	2,520	5,040		5,040	(100.0%)	
4250 BAD DEBTS	12,000	0	0	0		0	0.0%	
4892 C/S STAFF RCHG	58,895	15,887	76,359	60,472		60,472	20.8%	
4893 C/S O'HEAD RCHG	19,262	9,359	21,998	12,639		12,639	42.5%	
CORPORATE MANAGEMENT :- Indirect Expenditure	<b>96,009</b>	<b>24,709</b>	<b>103,652</b>	<b>78,943</b>	<b>0</b>	<b>78,943</b>	<b>23.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(96,009)</b>	<b>(24,709)</b>	<b>(103,652)</b>	<b>(78,943)</b>				
<b>702 DEMOCRATIC REP'N &amp; MGMT</b>								
4008 TRAINING	30	220	2,500	2,280		2,280	8.8%	
4024 SUBSCRIPTIONS	5,924	5,374	6,250	876		876	86.0%	
4028 I.T.	2,049	3,599	4,000	401		401	90.0%	
4034 NEWSLETTER	3,337	(500)	3,000	3,500		3,500	(16.7%)	
4120 ROOM HIRE/MEETING EXPS	2,520	671	2,250	1,579		1,579	29.8%	
4155 MODERN GOV/MTNG DIGITALISATION	8,556	0	9,500	9,500		9,500	0.0%	
4180 ELECTION EXPENSES	13,916	0	15,000	15,000		15,000	0.0%	
4892 C/S STAFF RCHG	52,139	14,065	67,600	53,535		53,535	20.8%	
4893 C/S O'HEAD RCHG	17,053	8,285	19,474	11,189		11,189	42.5%	
DEMOCRATIC REP'N & MGMT :- Indirect Expenditure	<b>105,523</b>	<b>31,714</b>	<b>129,574</b>	<b>97,860</b>	<b>0</b>	<b>97,860</b>	<b>24.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(105,523)</b>	<b>(31,714)</b>	<b>(129,574)</b>	<b>(97,860)</b>				
<b>800 CAPITAL PROJECTS</b>								
1170 GRANTS RECEIVED	77,752	0	0	0			0.0%	
1175 ASSET DISPOSALS	1,500	0	0	0			0.0%	
CAPITAL PROJECTS :- Income	<b>79,252</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>
4291 HP CAPITAL REPAID	4,246	3,144	9,431	6,287		6,287	33.3%	
4295 HP INTEREST PAID	901	525	1,576	1,051		1,051	33.3%	
4490 CAP EXP FUNDED FROM RCP	0	0	(79,500)	(79,500)		(79,500)	0.0%	
4491 TFR TO EARMARKED RES	0	0	79,500	79,500		79,500	0.0%	
4492 TFR TO RENEWALS FUND	0	0	28,149	28,149		28,149	0.0%	
4495 TFR FROM EARMARKED R	0	0	(11,007)	(11,007)		(11,007)	0.0%	
4902 CAP: REFURB C/EXCHANGE	83,246	372	0	(372)		(372)	0.0%	
4907 CAP: C/EX CINEMA EQPT	27,822	624	0	(624)		(624)	0.0%	
4912 CAP: SPLASHPARK	0	14,900	0	(14,900)		(14,900)	0.0%	
4919 CAP:LAKE & CNTRY PRK	0	1,924	0	(1,924)		(1,924)	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 1 April to 31 July 2023

Month No: 4

Policy, Governance &amp; Finance Committee 25 September 2023

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4921 CAP:WWSG TENNIS COURTS	8,350	(1,250)	0	1,250		1,250	0.0%	
4931 CAP:STREET FURNITURE	2,636	0	0	0		0	0.0%	
4938 CAP:QURY RD PLAY EQUI 6-12 YR	3,771	0	0	0		0	0.0%	
4943 CAP: BURWELL CHANGING ROOMS	2,970	0	0	0		0	0.0%	
4962 CAP:COMPUTER/OFFICE EQUIP	4,105	0	0	0		0	0.0%	
4964 CAP:GROUNDS MTCE EQPT	180,335	4,330	0	(4,330)		(4,330)	0.0%	
4971 CAP: NEW VEHICLES	7,708	0	0	0		0	0.0%	
4975 CAP:TOWN HALL WORKS	13,444	0	0	0		0	0.0%	
4979 CAP:ALLOTMENTS	0	9,323	0	(9,323)		(9,323)	0.0%	
4991 CAP: WEST WITNEY SPORTS GROUND	7,154	0	0	0		0	0.0%	
4996 ASSETS FUNDED FROM GRANTS	2,000	0	0	0		0	0.0%	
<b>CAPITAL PROJECTS :- Indirect Expenditure</b>	<b>348,688</b>	<b>33,893</b>	<b>28,149</b>	<b>(5,744)</b>	<b>0</b>	<b>(5,744)</b>	<b>120.4%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(269,436)</b>	<b>(33,893)</b>	<b>(28,149)</b>	<b>5,744</b>				
<b>Grand Totals:- Income</b>	<b>2,335,184</b>	<b>1,062,980</b>	<b>2,249,010</b>	<b>1,186,030</b>			<b>47.3%</b>	
<b>Expenditure</b>	<b>2,117,448</b>	<b>700,828</b>	<b>2,341,138</b>	<b>1,640,310</b>	<b>0</b>	<b>1,640,310</b>	<b>29.9%</b>	
<b>Net Income over Expenditure</b>	<b>217,736</b>	<b>362,151</b>	<b>(92,128)</b>	<b>(454,279)</b>				
plus Transfer from EMR	0	7,778						
<b>Movement to/(from) Gen Reserve</b>	<b>217,736</b>	<b>369,929</b>						

## POLICY, GOVERNANCE & FINANCE COMMITTEE

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**Date:** Monday, 25 September 2023

**Title:** Spending Committee Financial Regulations

**Contact Officer:** Deputy Town Clerk/R.F.O

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### Background

It is the Council's usual practice that all matters discussed, and recommendations made by spending Committees which have financial implications, are reported to this committee. This Committee is responsible for the overall fiscal management of the Council.

### Current Situation

#### Parks & Recreation – 4 September 2023

**Play Area Renewals** – The Committee recommended that replacement play equipment at Burwell and King George's play areas be purchased up to the value of £38,651. This is to be funded from the Council's Play Area earmarked reserve, £34,000 (earmarked reserve 365). The remaining amount is to be funded as a supplementary estimate from the Council's general fund (code 310).

**Recreation Ground Signage** – The Committee recommended that 5 x A2 signs and posts should be purchased to provide welcome and rules signs at the Council's recreation grounds up to the value of £2,775. It is recommended that these signs could be funded through utilising existing property maintenance budgets at the sites (codes 4036/202-205) and the infrastructure earmarked reserve (code 369), the balance of which on 1 April 2023 was £59,944.

#### Halls, Cemeteries & Allotments – 11 September 2023

**Property & Legal Matters** – The Committee recommended that a storage shed, and lawn mower be funded by the Town Council for use by Witney Allotment Association at Lakeside Allotments. The cost of £2,900 for the shed and £300 for the mower being funded from the town council's allotments earmarked reserve.

#### Stronger Communities – 18 September 2023

**Youth Services** – The Committee recommended that a grant of £10,000 should be awarded to Home-Start Oxford, in accordance with their application. This to be funded £8,400 from the Youth Grant (remaining balance code 4169/408), and £1,600 from the General Grants budget (code 4100/407).

**Community Engagement report** - Car Free Day, 22 September 2023: the Committee recommended that that with regard to the Heritage Walk the Council should fund Witney Museum £5 per walker up to a maximum of 20 walkers, funded from the Car Free Day budget.

D-Day 80<sup>th</sup> Anniversary 2024. The Committee recommended that a provisional budget of £1,000 should be set in the 2024-25 estimates (cost centre 408), subject to a task & finish group being established and providing further details of a suitable event.

**Events report** – The Committee recommended that a grant of £10,000 should be awarded to Witney Music Festival (WMF) for 2024-25 noting that this is subject to the budget-setting cycle and this amount being considered affordable at that stage (cost centre 408). With regard to the additional £5,000 which WMF had requested regarding the provision and management of a disabled area and toilets, they were signposted to WODC West Hive crowdfunding, which was being launched in October 2023.

Play Day. It was reported that this was a free event for residents organised in the town annually by Oxfordshire Play Association (OPA). The Committee recommended that the Council continue to give a grant of £1,000 for this event in 2024 (2024-25 budget 4106/408).

**Bus Shelters West Witney.** The Committee agreed to adopt the proposed four bus shelters for Windrush Place and consequently increase the annual bus shelter maintenance budget from £2,000 to £3,000 in 2024-25 (budget line 4035/402).

**Winter preparations** - Salt bins. The Committee agreed to pay and install two new salt/grit bins at Kingfisher Meadow from the existing budget.

## **Environmental impact**

Having declared a Climate Change Emergency at its Council meeting on 26 June 2019 Councillors should have due regard to the environmental impact of any decisions they make with regard to its facilities and services it operates.

## **Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

All the Council's Committees receive financial reports to conduct its checks and balances and consideration is given to budgets and funding availability when agreeing expenditure.

## **Financial implication**

The report forms part of the Council's mechanisms for budgetary control. Specific financial implications are detailed.

## **Recommendations**

Members are invited to note the report and consider the following:

- Agreeing the recommendations of the spending committees as detailed above.



## POLICY, GOVERNANCE & FINANCE COMMITTEE

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**Date:** Monday 25 September 2023

**Title:** Payment of Accounts

**Contact Officer:** Responsible Financial Officer

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### Background

Members should note from previous reports that the Council currently banks with Barclays Bank and runs three active accounts – the General Account, the Imprest Account and the Business Premium Account.

The payment schedules, bank statements and bank reconciliations are brought to the Policy, Governance & Finance committee as part of the Council's due diligence.

### Current Situation

#### 1. Bank Reconciliation and Bank Statements.

Attached are bank reconciliations and associated bank statements for July and August 2023.

#### 2. Payment of Accounts

Attached are the payment schedules for July and August 2023.

### Recommendations

Members are invited to note the report and bank reconciliations and that the following schedule of payments be approved:

Cheque Numbers	In the sum of:	Account
DDs and Standing Orders July 2023	£4,600.67	General CB 1
Cheques 34205 -34270, DDs, BACS and Standing Orders July 2023	£171,959.44	Imprest CB 2
DDs and Standing Orders August 2023	£4,001.93	General CB 1
Cheques 34271 -34310, DDs, BACS and Standing Orders August 2023	£160,257.75	Imprest CB 2

Report ends.

**WITNEY TOWN COUNCIL**

**BARCLAYS GENERAL A/C**

**List of Payments made between 01/07/2023 and 31/07/2023**

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
01/07/2023	Wodc Ctax Ndr - 30421105	Std Ord	£79.00	WODC - Rates Burwell Hall
01/07/2023	Wodc Ctax Ndr - 30623704	Std Ord	£379.00	WODC - Rates Tower Hill
01/07/2023	Wodc Ctax Ndr - 30685600	Std Ord	£117.00	WODC - Rates Corn Exchange
01/07/2023	Wodc Ctax Ndr - 30903104	Std Ord	£838.00	WODC - Rates Town Hall
01/07/2023	Wodc Ctax Ndr - 90024629	Std Ord	£798.00	WODC - Rates Windrush Cemetery
01/07/2023	Wodc Ctax Ndr - 90170575	Std Ord	£1,023.00	WODC Rates - 51 Market Square
03/07/2023	FUEL CARD SERVICES	DD	£119.35	FUEL CARD SERVICES
04/07/2023	PITNEY BOWES	DD	£50.00	Franking machine
10/07/2023	BARCLAYCARD	DD	£57.78	Charges
10/07/2023	BARCLAYCARD	DD	£50.00	Charges
10/07/2023	PENINSULA BUSINESS	DD	£334.88	HR services
10/07/2023	FUEL CARD SERVICES	DD	£6.00	FUEL CARD SERVICES
14/07/2023	PITNEY BOWES LTD	DD	£150.73	Frankign machine
17/07/2023	FUEL CARD SERVICES	DD	£47.69	FUEL CARD SERVICES
17/07/2023	SAGE SOFTWARE LTD	DD	£211.80	SAGE SOFTWARE LTD
17/07/2023	PITNEY BOWES	DD	£50.00	Franking machine
26/07/2023	RESTORE DATASHRED	DD	£77.86	RESTORE DATASHRED
26/07/2023	PITNEY BOWES	DD	£50.00	POSTAGE
27/07/2023	GO CARDLESS - EPOS	DD	£16.80	GO CARDLESS - EPOS
31/07/2023	FUEL CARD SERVICES	DD	£143.78	FUEL CARD SERVICES
<b>Total Payments</b>			<b><u>£4,600.67</u></b>	

**WITNEY TOWN COUNCIL**

**BARCLAYS IMPREST A/C**

**List of Payments made between 01/07/2023 and 31/07/2023**

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
06/07/2023	Watson Fuels	DD4	£1,182.94	17473/748 litres of diesel
13/07/2023	5A's Tool & Plant Hire	34205	£72.09	17399/mower spares
13/07/2023	Frances Ackland	34206	£20.00	17400/market stall refund
13/07/2023	Amazon Payments UK Ltd	34207	£147.55	17413/misc purchases
13/07/2023	Amenity Horticultural Services	34208	£557.40	17401/compost and bark
13/07/2023	Azura Limited	34209	£216.00	17414/depot EICR
13/07/2023	Badgemaster Limited	34210	£89.94	17416/staff/cllr badges x 12
13/07/2023	BASICS	34211	£34.84	17417/cafe supplies
13/07/2023	DCK Accounting Solutions Ltd	34212	£2,748.60	17427/Bookkeeping14.06.23
13/07/2023	George Browns Ltd	34213	£664.57	17434/belts, blades and bolts
13/07/2023	Castle Water Ltd - Leys Splash	34214	£937.50	17422/01.04.23 - 30.09.23
13/07/2023	Cotteswold Dairy Ltd (Cheltenham)	34215	£205.38	17425/milk delivery
13/07/2023	Jamie Felton	34216	£150.00	17428/live music 23.06.23
13/07/2023	GH Outsourcing Solutions Ltd	34217	£318.00	17435/first aid course
13/07/2023	Glasdon UK Ltd	34218	£4,079.23	17436/benches & dog bins
13/07/2023	G&O Engineers Limited	34219	£296.00	17432/shower repairs
13/07/2023	Green-Tech Limited	34220	£574.32	17447/cricket square loam
13/07/2023	GS Window Cleaning	34221	£136.00	17448/window cleaning
13/07/2023	Hook Norton Brewery Co Ltd	34222	£425.38	17449/cafe supplies
13/07/2023	Lister Wilder	34223	£3,135.12	17450/top dresser hire/repair
13/07/2023	Newslink Witney Ltd	34224	£63.60	17454/11.06.23 - 17.06.23
13/07/2023	Print Ready Ltd	34225	£62.50	17456/indoor market flyers
13/07/2023	Auditing Solutions Ltd	34226	£576.00	17415/final internal audit
13/07/2023	Rialtas Business Solutions Ltd	34227	£234.84	17457/asset support 23/24
13/07/2023	Seldram Supplies Oxford Ltd	34229	£273.01	17462/cleaning materials
13/07/2023	Siren Training Ltd	34230	£598.80	17463/EFAW training course
13/07/2023	Tudor Environmental	34231	£488.14	17469/various equipment
13/07/2023	Ue Coffee Roasters Ltd	34232	£412.60	17471/cafe supplies
13/07/2023	Viking Payments	34233	£104.76	17472/stationery
13/07/2023	Witney Steelstock Company	34234	£264.00	17476/galvanised mesh
13/07/2023	West Oxfordshire District Council	34235	£360.00	17481/bar licence Jul 23/24
13/07/2023	RJS Waste Management UK Ltd	34228	£4,410.00	Purchase Ledger Payment
14/07/2023	BACS PAYMENTS	BACS	£48,900.31	BACS PAYMENTS
15/07/2023	BNP Paribas Leasing Solutions	Std Ord	£556.58	HP Grillo Mower
17/07/2023	BOOKER LIMITED	DD	£215.93	17418/cafe supplies
17/07/2023	GREEN ENERGY UK	DD	£5,898.52	GREEN ENERGY UK
21/07/2023	SOUTHERN ELECTRIC	DD	£11.66	SOUTHERN ELECTRIC
21/07/2023	BNP Paribas Leasing Solutions	Std Ord	£360.70	Trimax Mower HP
21/07/2023	EPOS	DD	£16.80	EPOS
25/07/2023	BACS PAYMENTS	BACS	£69,344.63	BACS PAYMENTS
26/07/2023	5A's Tool & Plant Hire	34236	£94.86	17535/digger hire
26/07/2023	Amazon Payments UK Ltd	34237	£382.98	17538/A1 snap display frames
26/07/2023	Witney Town Band	34238	£660.00	17610/annual grant
26/07/2023	Bidwells	34239	£2,400.00	17593/consultancy fees 04 - 06
26/07/2023	Blueprint Imaging Limited	34240	£24.00	17539/plaque for bench
26/07/2023	George Browns Ltd	34241	£942.50	17548/dragmat for pitches
26/07/2023	Broxap Limited	34242	£3,586.80	17611/eastgate benches
26/07/2023	Halls customer	34243	£150.00	17600/damage deposit refund
26/07/2023	C J Clarke (Timber Merchants)	34244	£85.99	17540/marine ply/gravel boards
26/07/2023	Copy Right Systems Ltd	34245	£256.01	17542/monthly printing
26/07/2023	Cotteswold Dairy Ltd (Cheltenham)	34246	£73.02	17541/milk delivery
26/07/2023	GH Outsourcing Solutions Ltd	34247	£1,431.00	17550/MHFA first aid course
26/07/2023	Healthmatic Limited	34248	£2,739.60	17551/Leys toilet cleaning
26/07/2023	Halls customer	34249	£147.24	17601/cancelled booking
26/07/2023	Lyd's Bakes and Cakes	34250	£480.00	17553/cafe cakes & cookies
26/07/2023	Monarch Hose & Hydraulics Ltd	34251	£114.36	17554/waterflex hoses
26/07/2023	Newslink Witney Ltd	34252	£22.20	17555/cafe newspapers
26/07/2023	OMC Global Ltd	34253	£220.00	17594/councillors town tour
26/07/2023	Oxfordshire Playing Fields Ass	34254	£280.00	17598/annual membership
26/07/2023	Print Ready Ltd	34255	£250.00	17595/coffee loyalty cards
26/07/2023	Seldram Supplies Oxford Ltd	34256	£292.15	17654/heavy duty sacks
26/07/2023	Spaldings Limited	34257	£968.40	17609/mower blade
26/07/2023	Thames Valley Water Services Ltd	34258	£624.00	17568/cwst & tmv cleaning
26/07/2023	Thompsons Solicitors	34259	£420.00	17596/legal services
26/07/2023	A.K. Timms and Sons Limited	34260	£143.76	17569/postcrete

26/07/2023	Tudor Environmental	34261	£85.68	17570/industrial floor fan
26/07/2023	P.A. Turney Ltd	34262	£80.40	17571/pencil tines
26/07/2023	Ue Coffee Roasters Ltd	34263	£403.10	17574/cafe supplies
26/07/2023	WGS Power & Lighting Ltd	34264	£1,021.20	17607/call-out refund
26/07/2023	Windrush Bike Project CIC	34265	£800.00	17599/discretionary grant
26/07/2023	Witney PCC	34266	£500.00	17603/NHS anniversary grant
26/07/2023	Witney Steelstock Company	34267	£470.40	17576/galvanised mesh panels
26/07/2023	W.M. Refrigeration Ltd	34268	£779.76	17577/service & repair AC
26/07/2023	Kirsty Wrapson	34270	£150.00	17602/damage deposit refund
26/07/2023	West Oxfordshire District Coun	34269	£20.00	17597/charity fundraiser event
27/07/2023	WATSON FUELS LTD	DD	£1,096.33	WATSON FUELS LTD
27/07/2023	GOCARDLESS EPOS	TRANSFER	£52.80	GO CARDLESS EPOS
27/07/2023	Time Vendor	Std Ord	£155.72	Academy Leasing-Coffee Machine
31/07/2023	BIFFA	DD	£410.94	BIFFA
<b>Total</b>			<b><u>£171,959.44</u></b>	

**WITNEY TOWN COUNCIL****BARCLAYS GENERAL A/C****List of Payments made between 01/08/2023 and 31/08/2023**

<b><u>Date Paid</u></b>	<b><u>Payee Name</u></b>	<b><u>Reference</u></b>	<b><u>Amount Paid</u></b>
01/08/2023	Wodc Ctax Ndr - 30421105	Std Ord	£79.00
01/08/2023	Wodc Ctax Ndr - 30623704	Std Ord	£379.00
01/08/2023	Wodc Ctax Ndr - 30685600	Std Ord	£117.00
01/08/2023	Wodc Ctax Ndr - 30903104	Std Ord	£838.00
01/08/2023	Wodc Ctax Ndr - 90024629	Std Ord	£798.00
01/08/2023	Wodc Ctax Ndr - 90170575	Std Ord	£1,023.00
07/08/2023	Fuel Card Services Ltd	DD1	£70.03
10/08/2023	BARCLAYCARD	DD	£57.83
10/08/2023	BARCLAYCARD	DD	£50.00
10/08/2023	PITNEY BOWES	DD	£60.95
14/08/2023	Fuel Card Services Ltd	DD	£143.08
14/08/2023	Sage UK	DD2	£211.80
23/08/2023	Restore Datashred	DD3	£77.86
25/08/2023	Fuel Card Services Ltd	DD4	£96.38
Total Payments			<u>£4,001.93</u>

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**Transaction Detail**

WODC - Rates Burwell Hall  
WODC - Rates Tower Hill  
WODC - Rates Corn Exchange  
WODC - Rates Town Hall  
WODC - Rates Windrush Cemetery  
WODC Rates - 51 Market Square  
17757/OY62 UXC 28.07.23  
charges  
charges  
FRANKING MACHINE  
17941/unleaded fuel  
17966/payroll & HR support  
17753/confidential waste  
17939/unleaded fuel

**WITNEY TOWN COUNCIL  
BARCLAYS IMPREST A/C**

**List of Payments made between 01/08/2023 and 31/08/2023**

<b>Date Paid</b>	<b>Payee Name</b>	<b>Reference</b>	<b>Amount Paid</b>	<b>Transaction Detail</b>
02/08/2023	A Podbery	34271	£1,680.00	17675/seeding football pitches
02/08/2023	BASICS	34272	£216.96	17680/cafe supplies
02/08/2023	Blueprint Imaging Limited	34273	£282.00	17677/A-board, posters, banner
02/08/2023	Castle Water Ltd - Leys Pavili	34274	£2,090.26	17672/01.06.23 - 30.06.23
02/08/2023	First Fence Ltd	34275	£1,736.70	17676/car park barrier
02/08/2023	CASH	34276	£448.70	17664/cash expenses
02/08/2023	Playsafety Ltd	34277	£891.00	17678/annual playarea inspect
02/08/2023	Les Steward	34278	£180.00	17681/stocktake 10.07.23
02/08/2023	Training at Work Group Limited	34279	£142.80	17683/food safety training
02/08/2023	Witney Vikings Youth Football	34280	£450.00	17682/Coronation event
07/08/2023	STL COMMUNICATION	DD	£1,375.61	STL COMMUNICATION
14/08/2023	BACS PAYMENTS	BACS	£58,875.37	BACS PAYMENTS
15/08/2023	BNP Paribas Leasing Solutions	Std Ord	£556.58	HP Grillo Mower
15/08/2023	GREEN ENERGY UK	DD	£5,539.36	Gas & Electricity
16/08/2023	5A's Tool & Plant Hire	34281	£139.46	17771/flail mower hire
16/08/2023	Amazon Payments UK Ltd	34282	£300.33	17842/misc.purchases
16/08/2023	Azura Limited	34283	£928.80	17784/electrical points
16/08/2023	BASICS	34284	£75.30	17788/cafe supplies
16/08/2023	Simon Batsman	34285	£150.00	17789/live music 28th July
16/08/2023	DCK Accounting Solutions Ltd	34286	£564.36	17797/Rachel visit 14.07.23
16/08/2023	George Browns Ltd	34287	£950.52	17800/Kubota service
16/08/2023	Copy Right Systems Ltd	34288	£173.17	17796/printer cost
16/08/2023	Cotteswold Dairy Ltd (Cheltenham)	34289	£408.42	17795/milk deliveries
16/08/2023	Filmbankmedia	34290	£104.40	17843/taxi driver licence
16/08/2023	Northern Technology Ltd T/A FI	34291	£1,030.32	17798/tracking device rental
16/08/2023	Glasdon UK Ltd	34292	£702.00	17802/phoenix bench for lake
16/08/2023	GS Window Cleaning	34293	£136.00	17803/window cleaning
16/08/2023	Irrigation & Garden Services	34294	£3,019.20	17806/new nozzles for watering
16/08/2023	Laura Jones	34295	£150.00	17807/music session 14th July
16/08/2023	KJ's Motor Car Engineers Ltd	34296	£250.37	17801/OV09 GNN Mot
16/08/2023	Lyd's Bakes and Cakes	34297	£830.00	17808/cakes & cookies
16/08/2023	M & M Skip Hire Limited	34298	£1,080.00	17810/skip exchange
16/08/2023	Newslink Witney Ltd	34299	£85.80	17814/daily newspapers
16/08/2023	Fenland Leisure Products Ltd	34300	£585.60	17815/equipment repairs
16/08/2023	Playsafety Ltd	34301	£1,804.00	17817/playground insp course
16/08/2023	PPL PRS Ltd	34302	£239.85	17816/music licence 23/24
16/08/2023	Public halls customer	34303	£100.00	17844/damage deposit refund
16/08/2023	Seldram Supplies Oxford Ltd	34304	£606.28	17824/cleaning supplies
16/08/2023	South East Employers	34305	£445.20	17825/accociate membership
16/08/2023	Southern Electric	34306	£200.21	17826/501903934 June 23
16/08/2023	Spaldings Limited	34307	£83.69	17829/bore hose end returned
16/08/2023	A.K. Timms and Sons Limited	34308	£115.73	17831/paint & tape
16/08/2023	Ue Coffee Roasters Ltd	34309	£899.20	17838/cafe supplies
16/08/2023	Viking Payments	34310	£411.10	17708/Link51 locker
17/08/2023	WATSON FUELS	DD	£991.75	DD
21/08/2023	BNP Paribas Leasing Solutions	Std Ord	£360.70	Trimax Mower HP
21/08/2023	SOUTHERN ELECTRIC	DD	£18.40	DD
25/08/2023	Epos Now Ltd	DD	£16.80	18006/protect now care plan
25/08/2023	Epos Now Ltd	DD2	£52.80	18007/standard support
25/08/2023	BACS PAYMENTS	BACS	£65,684.59	BACS PAYMENTS
27/08/2023	Time Vendor	Std Ord	£155.72	Academy Leasing-Coffee Machine
29/08/2023	Biffa Waste Services Limited	DD3	£531.58	17767/recycling collection
29/08/2023	STL Communications Limited	DD4	£1,374.76	17979/telephone charges
29/08/2023	TIME VENDOR	DD	£36.00	DIRECT DEBIT - Query
<b>Total Payments</b>			<b>£160,257.75</b>	

Bank Reconciliation Statement as at 31/07/2023  
for Cashbook 1 - BARCLAYS GENERAL A/C

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
BARCLAYS GENERAL A/C	21/07/2023	1	1,179,908.21
			<u>1,179,908.21</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,179,908.21
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,179,908.21
		Balance per Cash Book is :-	1,179,908.21
		Difference is :-	0.00



Date	Description	Money out £	Money in £	Balance £
Balance brought forward from previous page				1,179,210.76
31 Jul	<b>Giro</b> Direct Credit From Lamit Property Fun Ref: 621000501		697.45	1,179,908.21
1 Aug	<b>DD</b> Direct Debit to Wod Ndr DD Ref: 03 90170575	1,023.00		1,178,885.21
	<b>DD</b> Direct Debit to Wod Ndr DD Ref: 30421105	79.00		1,178,806.21
	<b>DD</b> Direct Debit to Wod Ndr DD Ref: 30623704	379.00		1,178,427.21
	<b>DD</b> Direct Debit to Wod Ndr DD Ref: 30685600	117.00		1,178,310.21
	<b>DD</b> Direct Debit to Wod Ndr DD Ref: 30903104	838.00		1,177,472.21
	<b>DD</b> Direct Debit to Wod Ndr DD Ref: 90024629	798.00		1,176,674.21
	<b>Giro</b> Direct Credit From Wilkinson V L Ref: Inv C342		25.00	1,176,699.21
	<b>Giro</b> Direct Credit From Johnson CC&SJ Ref: Inv B5073		42.25	1,176,741.46
	<b>Giro</b> Direct Credit From J Timms Ref: K9D's -July23		53.00	1,176,794.46
	<b>Giro</b> Direct Credit From Witney Filling Ref: Witney F-Station		92.26	1,176,886.72
	<b>Giro</b> Direct Credit From Champion R M Ref: Deposit 16/9 Champ		150.00	1,177,036.72
	<b>Giro</b> Direct Credit From The Jill Stew Scho Ref: Jill Stew B5069		187.00	1,177,223.72
	<b>Giro</b> Direct Credit From The Little L Ref: Inv B5071		294.00	1,177,517.72
	<b>Giro</b> Direct Credit From Champion R M Ref: Hire 16/9 Champion		423.99	1,177,941.71
	<b>Giro</b> Direct Credit From Adyen N.V. Ref: 2710108640970702 E		1,152.47	1,179,094.18
1 Aug	Balance carried forward			1,179,094.18
Total Payments/Receipts		3,505.64	9,673.04	

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

#### Barclays Base Rate Information

Rate effective from 22 Jun 2023 5.000%  
was

31/07/2023  
 Bank Reconciliation Statement as at ~~02/08/2023~~  
 for Cashbook 2 - BARCLAYS IMPREST A/C

Bank Statement Account Name (s)	Statement Date	Page No	Balances
BARCLAYS IMPREST A/C	31/07/2023	1	1,000.00
			<hr/> 1,000.00

Unpresented Cheques (Minus)			Amount
14/10/2021	33287	COTTSWAY HOUSING ASSOCIATION	5.00
14/10/2021	33307	Seldram Supplies Oxford Ltd	160.72
14/01/2022	33419	SLCC Enterprises Ltd	210.00
29/04/2022	33526	Victoria Moore	30.00
16/06/2022	33592	CO-OP Funeral Service	25.00
25/10/2022	33804	Witney & District Swimming Clu	100.00
22/12/2022	33908	Seldram Supplies Oxford Ltd	15.96
19/01/2023	33932	SLCC Enterprises Ltd	1,350.00
10/03/2023	34019	Irrigation & Garden Services	180.00
18/05/2023	34135	RJS Waste Management UK Ltd	4,410.00
18/05/2023	34137	Seldram Supplies Oxford Ltd	738.83
13/07/2023	34206	Frances Ackland	20.00
13/07/2023	34209	Azura Limited	216.00
13/07/2023	34216	Jamie Felton	150.00
13/07/2023	34223	Lister Wilder	3,135.12
13/07/2023	34226	Auditing Solutions Ltd	576.00
13/07/2023	34229	Seldram Supplies Oxford Ltd	273.01
13/07/2023	34235	West Oxfordshire District Coun	360.00
13/07/2023	34228	RJS Waste Management UK Ltd	4,410.00
26/07/2023	34237	Amazon Payments UK Ltd	382.98
26/07/2023	34238	Witney Town Band	660.00
26/07/2023	34239	Bidwells	2,400.00
26/07/2023	34240	Blueprint Imaging Limited	24.00
26/07/2023	34241	George Browns Ltd	942.50
26/07/2023	34242	Broxap Limited	3,586.80
26/07/2023	34243	Emma Clark	150.00
26/07/2023	34244	C J Clarke (Timber Merchants)	85.99
26/07/2023	34245	Copy Right Systems Ltd	256.01
26/07/2023	34246	Cotteswold Dairy Ltd (Cheltenham)	73.02
26/07/2023	34247	GH Outsourcing Solutions Ltd	1,431.00
26/07/2023	34248	Healthmatic Limited	2,739.60
26/07/2023	34249	H Kerr	147.24
26/07/2023	34251	Monarch Hose & Hydraulics Ltd	114.36
26/07/2023	34252	Newslink Witney Ltd	22.20
26/07/2023	34253	OMC Global Ltd	220.00
26/07/2023	34254	Oxfordshire Playing Fields Ass	280.00
26/07/2023	34256	Seldram Supplies Oxford Ltd	292.15
26/07/2023	34257	Spaldings Limited	968.40
26/07/2023	34258	Thames Valley Water Services L	624.00
26/07/2023	34259	Thompsons Solicitors	420.00
26/07/2023	34260	A.K. Timms and Sons Limited	143.76
26/07/2023	34261	Tudor Environmental	85.68

Date: 10/08/2023

WITNEY TOWN COUNCIL

Page 2

31/07/2023

Time: 15:33

User: NW

Bank Reconciliation Statement as at ~~02/08/2023~~  
for Cashbook 2 - BARCLAYS IMPREST A/C

			Amount	Balances
26/07/2023	34262	P.A. Turney Ltd	80.40	
26/07/2023	34264	WGS Power & Lighting Ltd	1,021.20	
26/07/2023	34265	Windrush Bike Project CIC	800.00	
26/07/2023	34266	Witney PCC	500.00	
26/07/2023	34267	Witney Steelstock Company	470.40	
26/07/2023	34268	W.M. Refrigeration Ltd	779.76	
26/07/2023	34270	Kirsty Wrapson	150.00	
26/07/2023	34269	West Oxfordshire District Coun	20.00	
				36,237.09
				-35,237.09
<u>Receipts not Banked/Cleared (Plus)</u>				
			0.00	
				0.00
				-35,237.09
Balance per Cash Book is :-				-35,237.09
Difference is :-				0.00

cb2

WITNEY TOWN COUNCIL  
IMPREST ACCOUNT

Sort Code 20-97-48  
Account No 70974765

SWIFTBIC BUKGB22

IBAN GB04 BUKB 2097 4870 9747 65








Issued on 02 August 2023

WITNEY TOWN COUNCIL  
TOWN HALL  
MARKET SQUARE  
WITNEY  
OXFORDSHIRE  
OX28 6AG

## Your Business Current Account

## At a glance

### 26 Jul - 01 Aug 2023

Date	Description	Money out £	Money in £	Balance £
26 Jul	Start Balance			1,000.00
	 Cheque Issued Ref: 034224	63.60		936.40
	 Cheque Issued Ref: 034227	234.84		701.56
	<b>Giro</b> Transfer From Account 70974641		298.44	1,000.00
27 Jul	<b>DD</b> Direct Debit to Gocardless Ref: Eposnowltd-Pyjfms	16.80		983.20
	<b>DD</b> Direct Debit to Gocardless Ref: Eposnowltd-Pyjfms	52.80		930.40
	<b>DD</b> Direct Debit to Time Vendor Ref: 018826	155.72		774.68
	<b>DD</b> Direct Debit to Wfl UK Ltd Ref: 10213451	1,096.33		-321.65
	<b>Giro</b> Transfer From Account 70974641		1,321.65	1,000.00
28 Jul	 Cheque Issued Ref: 034255	250.00		750.00
	<b>Giro</b> Transfer From Account 70974641		250.00	1,000.00
31 Jul	<b>DD</b> Direct Debit to Biffa Waste Servic Ref: W34565	410.94		589.06
	 Cheque Issued Ref: 034205	72.09		516.97
	 Cheque Issued Ref: 034236	94.86		422.11
	 Cheque Issued Ref: 034250	480.00		-57.89
	 Cheque Issued Ref: 034263	403.10		-460.99
	<b>Giro</b> Transfer From Account 70974641		1,460.99	1,000.00

Continued

Start balance	£1,000.00
Money out	£10,515.85
▶ Commission charges £0.00	
▶ Interest paid £0.00	
Money in	£10,515.85
End balance	£1,000.00

Your deposit is eligible for protection  
by the Financial Services  
Compensation Scheme.

Date: 09/08/2023

WITNEY TOWN COUNCIL

Page 1

Time: 13:11

Bank Reconciliation Statement as at ~~03/08/2023~~ <sup>31/07/2023</sup>  
for Cashbook 3 - BARCLAYS B P A

User: NW

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
BARCLAYS B P A	31/07/2023	1	1,274,797.77
			<u>1,274,797.77</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,274,797.77
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,274,797.77
		Balance per Cash Book is :-	1,274,797.77
		Difference is :-	0.00



MG 025688 F1VI564A 709F301BH00136 39800 A 10426

WITNEY TOWN COUNCIL  
TOWN HALL  
MARKET SQUARE  
WITNEY  
OXFORDSHIRE  
OX28 6AG


# Your Business Premium Account

## At a glance

### 26 Jul - 01 Aug 2023

Date	Description	Money out £	Money in £	Balance £
26 Jul	Start Balance			1,278,128.85
	<b>Giro</b> to 70974765 Automatic	298.44		1,277,830.41
27 Jul	<b>Giro</b> to 70974765 Automatic	1,321.65		1,276,508.76
28 Jul	<b>Giro</b> to 70974765 Automatic	250.00		1,276,258.76
31 Jul	<b>Giro</b> to 70974765 Automatic	1,460.99		1,274,797.77
1 Aug	<b>Giro</b> to 70974765 Automatic	7,184.77		1,267,613.00
1 Aug	Balance carried forward			1,267,613.00
	Total Payments/Receipts	10,515.85	0.00	

Start balance	£1,278,128.85
Money out	£10,515.85
Money in	£0.00
► Gross interest earned	£0.00
End balance	£1,267,613.00

Your deposit is eligible for protection by the Financial Services Compensation Scheme.

**Anything wrong?** If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.


WITNEY TOWN COUNCIL  
TOWN HALL  
MARKET SQUARE  
WITNEY  
OXFORDSHIRE  
OX28 6AG

12/11/23

# Your Business Current Account

## At a glance

### 30 Aug - 05 Sep 2023

Date	Description	Money out £	Money in £	Balance £
30 Aug	Start Balance			1,202,002.08
	<b>Giro</b> Direct Credit From M Stares Ref: Hall Booking 23/9		76.79	1,202,078.87
	<b>Giro</b> Direct Credit From Adyen N.V. Ref: 2710133696633194 E		686.16	1,202,765.03
	<b>Giro</b> Direct Credit From Cec Limited Ref: 00000019		3,192.00	1,205,957.03
	<b>Giro</b> Direct Credit From Eventbrite Operati Ref: 682203377667		116.60	1,206,073.63
	 Deposit Re 45Witney 101387		1,266.08	1,207,339.71
31 Aug	<b>STO</b> Standing Order From Peter Smith & Son Ref:- Smithp		8,711.50	1,216,051.21
	<b>Giro</b> Direct Credit From BCard1577926290823		24.00	1,216,075.21
	<b>Giro</b> Direct Credit From Smith Bros. Metal Ref: Invoice 18534		111.60	1,216,186.81
	<b>Giro</b> Direct Credit From Adyen N.V. Ref: 2710134560532603 E		276.94	1,216,463.75
	<b>Giro</b> Direct Credit From Eventbrite Operati Ref: 681480445357		24.00	1,216,487.75
1 Sep	<b>DD</b> Direct Debit to Wod Ndr DD Ref: 03 90170575	1,023.00		1,215,464.75
	<b>DD</b> Direct Debit to Wod Ndr DD Ref: 30421105	79.00		1,215,385.75
	<b>DD</b> Direct Debit to Wod Ndr DD Ref: 30623704	379.00		1,215,006.75
	<b>DD</b> Direct Debit to Wod Ndr DD Ref: 30685600	117.00		1,214,889.75

Continued

Start balance	£1,202,002.08
Money out	£3,342.79
► Commission charges	£0.00
► Interest paid	£0.00
Money in	£20,097.46
End balance	£1,218,756.75

Your deposit is eligible for protection  
by the Financial Services  
Compensation Scheme.

**Bank Reconciliation Statement as at 31/08/2023  
for Cashbook 2 - BARCLAYS IMPREST A/C**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
BARCLAYS IMPREST A/C	31/08/2023	1	1,000.00
			<u>1,000.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
14/10/2021 33287 COTTSWAY HOUSING ASSOCIATION		5.00	
14/10/2021 33307 Seldram Supplies Oxford Ltd		160.72	
14/01/2022 33419 SLCC Enterprises Ltd		210.00	
29/04/2022 33526 Victoria Moore		30.00	
16/06/2022 33592 CO-OP Funeral Service		25.00	
25/10/2022 33804 Witney & District Swimming Clu		100.00	
22/12/2022 33908 Seldram Supplies Oxford Ltd		15.96	
19/01/2023 33932 SLCC Enterprises Ltd		1,350.00	
10/03/2023 34019 Irrigation & Garden Services		180.00	
18/05/2023 34135 RJS Waste Management UK Ltd		4,410.00	
18/05/2023 34137 Seldram Supplies Oxford Ltd		738.83	
13/07/2023 34206 Frances Ackland		20.00	
13/07/2023 34228 RJS Waste Management UK Ltd		4,410.00	
26/07/2023 34252 Newslink Witney Ltd		22.20	
26/07/2023 34253 OMC Global Ltd		220.00	
26/07/2023 34264 WGS Power & Lighting Ltd		1,021.20	
02/08/2023 34271 A Podbery		1,680.00	
02/08/2023 34278 Les Steward		180.00	
16/08/2023 34281 5A's Tool & Plant Hire		139.46	
16/08/2023 34283 Azura Limited		928.80	
16/08/2023 34290 Filmbankmedia		104.40	
16/08/2023 34294 Irrigation & Garden Services		3,019.20	
16/08/2023 34295 Laura Jones		150.00	
16/08/2023 34296 KJ's Motor Car Engineers Ltd		250.37	
16/08/2023 34298 M & M Skip Hire Limited		1,080.00	
16/08/2023 34299 Newslink Witney Ltd		85.80	
16/08/2023 34308 A.K. Timms and Sons Limited		115.73	
			<u>20,652.67</u>
			-19,652.67
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			-19,652.67
		<b>Balance per Cash Book is :-</b>	<b>-19,652.67</b>
		<b>Difference is :-</b>	<b>0.00</b>



WITNEY TOWN COUNCIL  
TOWN HALL  
MARKET SQUARE  
WITNEY  
OXFORDSHIRE  
OX28 6AG

11/9/23

# Your Business Current Account















## At a glance

### 30 Aug - 05 Sep 2023

Start balance	£1,000.00
Money out	£8,003.12
Commission charges	£0.00
Interest paid	£0.00
Money in	£8,003.12
End balance	£1,000.00

Your deposit is eligible for protection by the Financial Services Compensation Scheme.



Date	Description	Money out £	Money in £	Balance £
30 Aug	Start Balance			1,000.00
	 Cheque Issued Ref: 034269	20.00		980.00
	 Cheque Issued Ref: 034289	408.42		571.58
	 Cheque Issued Ref: 034301	1,804.00		-1,232.42
	 Cheque Issued Ref: 034305	445.20		-1,677.62
	 Giro Transfer From Account 70974641		2,677.62	1,000.00
31 Aug	 Cheque Issued Ref: 034265	800.00		200.00
	 Giro Transfer From Account 70974641		800.00	1,000.00
1 Sep	 Cheque Issued Ref: 034308	115.73		884.27
	 Giro Transfer From Account 70974641		115.73	1,000.00
4 Sep	 Cheque Issued Ref: 034253	220.00		780.00
	 Cheque Issued Ref: 034278	180.00		600.00
	 Giro Transfer From Account 70974641		400.00	1,000.00
5 Sep	 Direct Debit to Payflow /Payl Ref: BACS	4,009.77		-3,009.77
	 Giro Transfer From Account 70974641		4,009.77	1,000.00
5 Sep	Balance carried forward			1,000.00
	Total Payments/Receipts	8,003.12	8,003.12	

**Anything wrong?** If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

**Bank Reconciliation Statement as at 31/08/2023  
for Cashbook 3 - BARCLAYS B P A**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
BARCLAYS B P A	31/08/2023	1	1,098,955.60
			<u>1,098,955.60</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,098,955.60
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,098,955.60
		Balance per Cash Book is :-	1,098,955.60
		Difference is :-	0.00

MG 027587 F1VI482A 709F303FI00138 39800 A 54173



WITNEY TOWN COUNCIL  
TOWN HALL  
MARKET SQUARE  
WITNEY  
OXFORDSHIRE  
OX28 6AG

*11.9.23*

# Your Business Premium Account

## At a glance

### 30 Aug - 05 Sep 2023

Date	Description	Money out £	Money in £	Balance £
30 Aug	Start Balance			1,102,433.22
	<b>Giro</b> to 70974765 Automatic	2,677.62		1,099,755.60
31 Aug	<b>Giro</b> to 70974765 Automatic	800.00		1,098,955.60
1 Sep	<b>Giro</b> to 70974765 Automatic	115.73		1,098,839.87
4 Sep	<b>Giro</b> to 70974765 Automatic	400.00		1,098,439.87
	% Interest Earned Gross For The Period 5 Jun - 3 Sep		4,369.51	1,102,809.38
5 Sep	<b>Giro</b> to 70974765 Automatic	4,009.77		1,098,799.61
5 Sep	Balance carried forward			1,098,799.61
	Total Payments/Receipts	8,003.12	4,369.51	

Start balance	£1,102,433.22
Money out	£8,003.12
Money in	£4,369.51
► Gross interest earned	£4,369.51
End balance	£1,098,799.61

Your deposit is eligible for protection by the Financial Services Compensation Scheme.

**Anything wrong?** If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

# Agenda Item 12

## POLICY, GOVERNANCE & FINANCE COMMITTEE

---

**Date:** Monday, 25 September 2023

**Title:** Grants & Subsidised Lettings

**Contact Officer:** Deputy Town Clerk

---

### Background

The Council maintains budgets for general discretionary and subsidised letting grants for groups or organisations which require financial assistance towards projects, costs and venue hire to provide services for residents of Witney. Grant requests are usually considered by this Committee bi-annually at meetings in June and January, however there is occasion when they need to be considered at other times of the year due to Council Committee timeframes. In the current year the budgets are as follows:

- Discretionary Grants (4100/407) - £20,000.
- Subsidised Lettings – Corn Exchange/Burwell Hall (4110/407) - £1,800.
- Subsidised Lettings – The Leys/Other (4110/202) - £10,000.

### Current Situation

#### Subsidised Lettings

#### **Oxfordshire County Council – Witney High Street Community Engagement**

At the Full Council meeting held on 1 August 2022, the Council agreed to support the County Council by offering subsidised hire of the Corn Exchange for community engagement workshops on the future of Witney High Street, minute no. 417 refers,

*That, the Corn Exchange should be put forward as a location for the workshops. Arrangements and a discounted price being delegated to the Deputy Town Clerk.*

Due to other bookings, some of the workshops are unable to be held in the Corn Exchange. There are however two full days of hire and one evening, totalling £910.50 inc. VAT for varying stakeholder sessions. Three sessions, totalling £441.00 have been agreed as subsidised hire towards these workshops and the Town Council's contribution for the engagement towards this project.

#### **Friends of the Cemeteries**

By way of historic agreement, this recognised outside Council body is provided with subsidised hire at the Corn Exchange to facilitate its meetings. The Friends is a focus group which often acts as an intermediary on complaints regarding burials/cemeteries and provides an information exchange for residents and officers of the Council.

A meeting of the Friends was held in the Gallery Room on 6 September 2023.

## Additional Matters

### **St Mary's – NHS 75<sup>th</sup> Anniversary Civic Drinks Reception**

A letter of thanks has been received from the Benefice of Witney for the £500 towards a Drinks Reception for local NHS staff (past and present) on 4 July 2023 to mark its 75<sup>th</sup> Anniversary.

### **Environmental impact**

Having declared a Climate Change Emergency at its Council meeting on 26 June 2019 Councillors should have due regard to the environmental impact of any decisions they make with regard to its facilities and services it operates.

### **Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

Subsidised hire for both Oxfordshire County Council and the Friends of the Cemeteries Group shows residents the Council is committed to engaging and listening to the public on items under its remit, and in supporting their voice on items that is not.

### **Financial implications**

- The current balance of the public halls subsidised letting budget (4110/407) is £976.00
- The subsidised hire for Oxfordshire County Council is £441.00
- The subsidised hire for Friends of the Cemeteries is £42.35

### **Recommendations**

1. To note the subsidised hire for Oxfordshire County Council and Friends of the Cemeteries,
2. To note the letter of thanks from St Mary's Church.

**The Rev'd Canon Toby Wright  
Team Rector**

Thursday 3<sup>rd</sup> August 2023

Adam Clapton  
Deputy Town Clerk  
Town Hall  
Market Square  
Witney  
OX28 6AG

Dear Adam,

A huge thank you to the Town Council for the sum of £500 towards the Civic Drinks Reception held at St. Mary's 5<sup>th</sup> July to mark the 75<sup>th</sup> Anniversary of the NHS. Your support is truly appreciated.

We are thankful for the partnership with the Town Council for this excellent event and it was widely appreciated by all who were able to join us.

Thank you again



Called to be a  
**community of**  
**mercy and kindness**

## POLICY, GOVERNANCE & FINANCE COMMITTEE

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<b>Date:</b>	Monday 25 September 2023
<b>Title:</b>	Budget Parameters and timetable 2024/25, Capital & Special Revenue Projects 2024/25 and beyond
<b>Contact Officer:</b>	<b>Responsible Financial Officer</b>

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### Background

In line with normal Council procedures, the officers will shortly be commencing the annual review of all the Committees to prepare the revenue budget for 2024-25.

It is usual practice that the Policy, Governance & Finance Committee agrees the budget parameters. This year's calendar of meetings schedules the resultant Revenue Budget to be adopted by full Council on 12th December 2022 – subject to receiving the tax base information from the District Council.

Draft budgets are prepared based upon current activities and patterns of income and expenditure. Any additional revenue expenditure is considered separately as Revenue Growth Items.

It is also normal practice that during the budget cycle the Council considers the Capital and Special Revenue budget to identify which projects or schemes are to be implemented and undertaken during the next financial year.

Committees have been requested during this cycle to consider items to be included in next year's budget so that Officers can obtain costings accordingly. This will then enable the RFO to draft as accurate budget estimates as possible.

It is anticipated that the draft budgets will hopefully go through the spending committees during the next cycle of meetings. These committees will also review fees and charges for relevant council services for 2024/25.

The draft budget for 2024/25 will be then be presented to the Policy, Governance & Finance Committee meeting on 20 November 2023 and the final budget to the Special meeting on 11 December 2023.



## Budget Framework

To assist in the process of drafting estimates the RFO requests the Committee to consider:

1. Precept and Band D Council Tax

The [current precept](#) – the amount which the Town Council requires the District Council to collect on its behalf – is £1,861,708 and this equates to a Band D Council Tax of £166.83. Members will wish to consider their intentions regarding the Council Tax, and whether they will be seeking to increase, retain or decrease the amount currently levied.

There was no increase in the Council Tax for the Town Council part of the bill for 2023/24.

2. Staffing Costs

The Council is bound by national agreements in relation to staffing and salaries. National pay negotiations for local government workers are ongoing.

The current employers' offer for 2023-24 is a flat rate of £1,925 (full-time equivalent), equating to between 3.88% and 9.42% depending on their pay grade of the staff involved.

The Office for National Statistics annual growth for regular pay (excluding bonuses) for the period April to June 2023 higher at 7.8%.

The indications are that the employers' offer will be the basis for settlement and consequently your officers recommend that the current employers' offer becomes the basis for staff budgeting.

3. Fees and Charges

From 1 April 2023 the increase in fees and charges was 10% to reflect improvements made, especially to the Corn Exchange as well as relatively high inflation manifesting particularly in rising costs of utilities and material costs.

4. Capital Expenditure & Special Revenue Projects

Committees have been requested to consider capital and special revenue projects for next year. However Members will be aware that there are major projects and financial commitments over the coming year, including the grant to Courtside CIC re the Leys improvements, the relocation of the works depot and works to the West Witney Sports and Social Club building. Consequently your officers are recommending that other projects are kept to a minimum both for financial and delivery reasons.



5. Utilities

The Council benefited from renewing its energy contracts late February 2023 as prices were beginning to fall and were much lower than the considerable increases budgeted for. This will be reflected in the budget for 2024/25. However because of the political and economic situation the markets remain volatile.

6. Other costs

Your officers will be looking to keep increases in budgets to a minimum and achieve savings where possible. It should be noted that inflation in August 2023 was 6.7%. Although this was a decrease on the previous month there is nervousness that this will increase again because of increased oil prices.

Normally the District Council is not able to advise the tax base level until mid- November but this should hopefully be in time for the draft budget to be presented to the November meeting of this Committee.

**Environmental impact**

Having declared a Climate Change Emergency at its Council meeting on 26 June 2019 – with this in mind Councillors should have due regard to the environmental impact of any decisions they make regarding its facilities and services it operates.

**Risk**

In decision making Councillors should consider any risks to the Council and any action it can take to limit or negate its liability.

With all the above in mind, the RFO would caution that given the ongoing circumstances and uncertainty around the economy and particularly utilities, supply of materials etc., your officers will be looking to set a prudent and balanced budget which in turn will try to negate the need for excessive increases to the Precept, given continuing challenges of the cost of living crisis.

The General Reserve should not be used to balance the budget – best practice is to ensure the Council has 3 to 6 months net expenditure. It is not good practice to agree supplementary estimates during the financial year, Council will be encouraged to set as accurate budget as possible – both revenue and capital – to capture the ambitions for the next financial year and to manage cash flow and budgets accordingly.

**Financial implications**

These are included in the report above.

**Recommendations**

Members are invited to note the report and consider the budget framework and parameters for 2024/25 as detailed above.