

## CLIMATE, BIODIVERSITY AND PLANNING COMMITTEE

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**Date:** Tuesday 13 June 2023  
**Title:** Finance Report  
**Contact Officer:** Responsible Financial Officer (RFO) – Nigel Warner

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***Should Members have any queries about this report advance notice would be appreciated, in writing, on this occasion by 4pm on Friday 9 June, to allow for a full response at the meeting.***

### BACKGROUND

Detailed income and expenditure statements for budgets which are the responsibility of this committee are enclosed; these are the management accounts for this committee. The period to which this report relates is 1 April 2022 to 31 March 2023.

### COUNCIL COMMITTEE STRUCTURE, COST CENTRES, NOMINAL LEDGER CODES AND STRUCTURE OF THE FINANCIAL STATEMENTS

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.

Council financial years run from 1 April to 31 March following. Consequently the Council is just over two months in to the 2023/24 year. For the first meeting of the Council year the management accounts presented to each Committee are those based on 2022/23 activity but also showing the 2023/24 budget. It is early in the new financial year so the 2023/24 income and expenditure does not yet yield much meaningful information but if there were significant variances against the agreed budgets these would be reported even at this early stage; yet there are no such variances for this committee for 2023/24.

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

For the Climate, Biodiversity and Planning Committee the following cost centres are in place:

Cost centre	Service
206	Witney Country Park
403	Planning

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 define 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.

The report presented to Members has eleven columns, as follows and working from left to right:

1. Four-digit nominal ledger code.
2. Description of the nominal ledger code.
3. 2021-22 Budgeted income and expenditure (I&E).
4. 2021-22 Actual I&E.
5. 2022-23 Total – this is the original budget as agreed in January 2022.
6. 2022-23 Actual YTD – this is the actual I&E shown in the Council’s ledger.
7. 2022-23 Projected – this is the revised I&E projection made in November 2022 and approved by the Council in January 2023.
8. 2022-23 Committed – this column is not currently used within the financial year but if used would show committed I&E in the management accounts e.g. for an order for goods or services which has been issued but which has yet to be invoiced. However note that accruals are made in the financial accounts at year end.
9. 2023-24 Agreed shows the budgets set by the Council at its meeting in January 2023.
10. and 11. These two columns are not currently used but could be if the Council set aside budgets to fund services/ projects from 2024/25 onwards.

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

Overall the summary of the management accounts in relation to 2022/23 and 2023/24 are as follows:

	2022/23 Original budget (report column 5)  £	2022/23 Projected estimate (report column 7)  £	2022/23 Provisional outturn* (report column 6)  £	2023/24 This year’s budget set in January 2023 (report column 9)  £
Expenditure	110,063	99,859	93,502	126,550
Less income	(1,450)	(1,450)	(1,646)	(1,500)
Net expenditure	108,613	98,409	91,856	125,050

\*Note that work in relation to the final accounts for 2022/23 is ongoing albeit substantially complete. This means the outturn figure shown in the summary table above is subject to some variation in relation to any additional accruals identified or earmarked reserve movements.

With regard to the summary table overall the Committee's services, based on provisional outturn were operated within the agreed original budget: expenditure at 85.0% of original budget of £110,063 and income at 113.5% of original budget of £1,450 resulting in net expenditure at 84.6% of the original £108,613 budget.

#### 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 to achieve 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 council taxpayers of Witney. Therefore, 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 due diligence and a process in line with its Financial Regulations. The financial implications are detailed above and in the attached appendices.

#### RECOMMENDATION

Members are invited to note the report.