

## HALLS, CEMETERIES & ALLOTMENTS COMMITTEE

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**Date:** Monday 10 July 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, by 5pm on the Friday before the meeting 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 2023 to 31 May 2023.

For the Halls, Cemeteries and Allotments Committee the following cost centres are in place. Cost centres, comprising three digits, typically representing a discrete service entity, to which income and expenditure is allocated against previously agreed revenue budgets.

Cost centre	Service
102	Langdale Hall
103	Bars
104	Corn Exchange
105	Burwell Hall
106	Madley Park Community Centre
301	Tower Hill Cemetery
302	Windrush Cemetery
303	Closed churchyards – St Mary's/ Holy Trinity
305	Allotments

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.

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**

Council financial years run from 1 April to 31 March following. Consequently, the management accounts to 31 May represent only the first two months of the 2023/24 year. Being so early in the new

financial year means that the reports do not as yet yield much meaningful information but if there were significant variances against the agreed budgets these would be reported even at this early stage; as yet there are no such variances for this committee for 2023/24.

However, the following should be noted:

- Page 1 – Langdale Hall (102) rent received (1050) – quarterly invoicing on 24 June 2023 is not reflected in this report but will show in the next committee report.
- Page 1 – Bars (103). At present adjustment to cost of bar sales – drinks (nominal ledger code 3000) to account for stock held is made at 31 March each year but following the quarterly stock take due on 10 July the adjustment will be made every three months.
- Page 2 – Corn Exchange (104) Other maintenance (4038) – expenditure £8,184, annual budget £4,000. The major expenditure this year relates to renewal of pigeon deterrent measures, amounting to £7,778. This will be funded from earmarked reserves, reducing the in-year spend to £406.
- Page 3 – Burwell Hall (105) Bar sales (1000). It is helpful to know the bar sales relating to the Burwell Hall and these are shown in this line. However, the cost of sales accrues to cost centre 103. Your officers are considering the best way to align revenue with costs, and this will be reflected in future reports.
- Page 6 -Windrush Cemetery (302) Burial fees (1100). Income £0; budget £15,000. Unusually the first burial of the financial year in the Windrush Cemetery was not until 25 May and consequently no income will show against this line until next set of management accounts. Income against burial fees can be difficult to predict year on year and will change according to mortality rates, cultural trends regarding interments (over 70% of people are now cremated rather than buried) and the local options and charges for interments.
- Report generally – from 1 October 2022 works recharges are across four nominal ledger codes,
  - a. Maintenance recharges are from cost centre 605, which is a cost centre under the responsibility of the Policy, Finance and Governance Committee. This includes the costs relating to the Town Council works team who were in post prior to the ground's maintenance contract being brought in-house on 1 October 2022. There are two recharge nominal ledger codes from this cost centre: 4896 – maintenance staff recharge and 4897 – maintenance overhead recharge, this being the non-staffing overhead/ running costs relating to the staff.
  - b. Grounds maintenance recharges are from cost centre 606, which is a cost centre under the responsibility of the Policy, Finance and Governance Committee. This includes the costs relating to the staff who were transferred to the Town Council from the previous ground's maintenance contractor on 1 October 2022. There are two recharge nominal ledger codes from this cost centre: 4894 – grounds maintenance staff recharge and 4895 –grounds maintenance overhead recharge, this being the non-staffing overhead/ running costs relating to the staff. As yet no recharges have been made during 2023-24 for cost centre 606 but this will be reflected in the report to the next meeting.

Note also:

1. There will always be an inevitable “lag” between expenditure being incurred and being shown in the accounts. However, with the introduction of the computerised purchase order system later in the summer this will mean that committed expenditure will be shown on future reports, improving the timeliness of financial information.

2. Expenditure is not necessarily incurred evenly over the course of the year. For example, most expenditure in relation to nominal ledger code 4025 (insurance) is incurred when the annual premium is paid. There will also be similar patterns on the income side such as football and cricket fees paid, which are seasonal.

### **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. 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.