

CLIMATE, BIODIVERSITY & PLANNING COMMITTEE

Date: Tuesday, 25 July 2023
Title: Finance Report
Contact Officer: Responsible Financial Officer (RFO)

Should Members have any queries about this report advance notice would be appreciated, in writing, on this occasion by 4pm on Friday 21 July, 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 30 June 2023.

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.

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 30 June represent only the first quarter of the 2023/24 year.

There is no significant variance to report but the following should be noted:

Witney County Park (cost centre 206)

- Page 1 – property maintenance (nominal code 4036). Expenditure to date £872 exceeding budget of £500. Most of this relates to fencing maintenance and repairs. This cost centre has a significant earmarked reserves and therefore the additional spend against this budget and others as the year progresses will be financed as necessary from these funds.
- Page 1 – recharge codes 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 phased introduction of the computerised purchase order system late this year will mean that committed expenditure will be shown on future reports, improving the timeliness of financial information. The Council is also taking on work previously undertaken by the Council’s contract accountants this should also assist in this regard.
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 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.