

Notice of a meeting of the

Finance & General Purposes Committee

28th March 2022 at 7.30pm

All Saints Room, Civic Hall, Didcot



All members of the Finance and General Purposes Committee are summoned to attend this meeting for the transaction of the business on the agenda.

Admission of the public and media

The Council welcomes members of the public to its meetings in accordance with the Public Bodies (Admission to Meeting) Act 1960.

Reports and minutes

We add reports and minutes to our website.

Recording, photographs and filming

The press or public may audio-record, photograph or film meetings, or report from the meeting using social media. As such members of the public may be recorded or photographed during the meeting. We ask that anyone wishing to record or photograph the meeting notifies the Town Clerk before the start of the meeting.

Public participation

The Council welcomes the public's involvement in meetings, which must be in accordance with our rules (Standing Orders 30-32 on a matter before the Committee).

Please note that participants will be required to wear a mask in the public areas and to have a negative lateral flow test on the day of the meeting. Please do not attend if you feel unwell whatever the result of your test.

At the relevant time during the meeting, the Chair will invite members of the public to present their questions and statements. Please contact the Town Clerk to participate on email – jwheeler@didcot.gov.uk

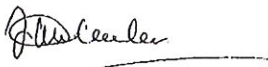
Agenda

1. To receive apologies.
2. To receive declarations of interests. Members are reminded to declare any interests they may have on any item on this agenda in accordance with Didcot Town Council's code of conduct.
3. To agree the Minutes of the meeting held on 28th February 2022 –see *attached*.
4. Questions on the Minutes as to the progress of any item.
5. To consider two Grant applications – one from King Alfred Drive Community Centre (KADCC) and Riverside Counselling – *see attached report*.
6. To review the financial reports for February 2022 – *see attached reports*.
7. To note a report on the handling of cash from the bar; reception and petty cash sums within the office – *see attached report*.
8. Progress report – *see attached*.

EXCLUSION OF THE PRESS AND PUBLIC

Pursuant to Section 1 of the Public Bodies [Admission to Meetings] Act 1960 the committee will be asked to exclude the press and public from the meeting on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted

9. To review the quotes for Tender Management Services for the tendering and award of contract for the new Pavilion at Edmonds Park – *see confidential papers*.



Janet Wheeler
Town Clerk
22nd March 2022

Voting Committee members:

Councillors

J Moody (Chair)
P. Siggers (Vice Chair)
A Dearlove
V Haval
A Sandiford
A Thompson
D Chandran

Nominated substitute Committee members:

Councillors

J Durman
E Hards
A Macdonald
D Rouane
B Service
P Giesberg

Didcot Town Council

Finance and General Purposes Committee 28th February 2022 at 7.30pm All Saints Room, Didcot Civic Hall



Minutes

Note: These minutes are subject to approval as a true and correct record by the next meeting of this Committee.

Present:

Councillor J Moody (Chair)
Councillor P Siggers (Vice Chair)
Councillor A Dearlove
Councillor V Haval
Councillor D Chandran
Councillor A Thompson
Councillor E Hards (sub for Councillor A Sandiford)

Officer: Mrs J Wheeler – Town Clerk

Present: Five members of the public

The Chair began the meeting with a minute's silence to remember past Town Council and Mayor – Cllr Des Healy – who sadly passed away.

147. Apologies

Apologies were received from Cllr A Sandiford (Cllr E Hards subbing).

148. Declarations of interests

There were no declarations of interest.

149. To approve the Minutes of the Finance & General Purposes Committee meeting held on 24th January 2022

It was proposed by Cllr J Moody and seconded by Cllr P Siggers and RESOLVED to approve the minutes as an accurate record. There were two amendments – in Minute 136 there was a typo and the word “new” should be “near”. The name Anna Gatrell should be correctly recorded with one “t”.

150. Questions on the minutes as to the progress of any item

There were no questions.

It was proposed by Cllr J Moody and seconded by Cllr P Siggers to suspend standing orders to allow the members of the public who were attending in support of their grant applications to speak.

Kathryn Goldsby-West spoke of the difficulties that her charity – Didcot Baby Monday – has experienced since the pandemic. They now had a new venue and new volunteers but it has been difficult to get helpers. This grant will help the charity to continue to help new mothers and their new-born babies.

Tatiana Boucard and Jone Ayres from Sustainable Didcot then spoke in support of their grant application for a Wildlife Café event to be held at the Civic Hall.

Standing orders were reinstated.

151. To consider two grant applications

It was proposed by Cllr A Dearlove and seconded by Cllr E Hards and RESOLVED to approve the grant of £1,265 to Didcot Baby Monday.

It was proposed by Cllr D Chandran and seconded by Cllr E Hards and RESOLVED to approve a grant of £720 to Sustainable Didcot for their Wildlife Café event at the Didcot Civic Hall.

It was also noted that the terms and conditions of the grants will need to be reviewed at the next meeting of the Finance Committee.

152. To review the financial reports for January 2022

The Chair paged through the figures which were noted by the Committee.

153. To consider transfer of funds to ear-marked reserves

The Committee considered a list of suggested reserves which could benefit from the transfer of the remainder of this year's cost centres to enable projects to not lose their allocated budget. It was agreed that many projects had been impacted due to the pandemic this year and work had not progressed in some areas as planned.

The Chair also wished to add to the list with a new cost centre entitled "Community Projects". This would be made up of the remaining funds left in 201/3188 Grant Aid Fund and 101/1171 Contingency. The community projects could be delivered by the Town Council or by a community body.

It was proposed by Cllr J Moody and seconded by Cllr A Thompson and RESOLVED TO RECOMMEND the ear-marked reserves on the list and the new cost centre.

154. To consider a recommendation relating to the future ownership of the new Ladygrove North Community Centre

The Committee received a presentation from Ben Yallop from Croudace Homes at the last meeting. The recommendation to full Council was to express interest in taking over the management of the new Community Centre on a freehold basis without the payment of management fees. DTC must be consulted on the interior

layout regarding uni-sex toilets and changing places for adults. DTC would want their legal fees covered by the developer and access to the highway or right of way. It was also agreed that DTC would be interested in ownership of the square garden for outside entertaining space or an agreement for the Community Centre users to have free and unfettered access.

The S106 agreement would result in approx. £60,000 plus (index-linked) of funding to come from the developer to be spent on equipping the new building.

On the terms above, it was proposed by Cllr J Moody and seconded by Cllr P Siggers and **RESOLVED TO RECOMMEND** that the Town Council approve the future ownership of the new Ladygrove north Community Centre.

155. To review the interim report from the internal auditor

This first report had been delayed by the pandemic resulting in two visits during January 2022. The concerns recorded in the physical cash holdings as recorded in the Omega accounts was noted and the Town Clerk was asked to bring together all the information (some of which was not available to the internal auditor at the time of his visit). A full report would be brought to the March meeting of the F&GP Committee.

156. To formally approve the Strategic Risk Register

It was proposed by Cllr J Moody and seconded by Cllr P Siggers to approve the Strategic Risk Register for 2020-2021. The Town Clerk was asked to bring an updated Strategic Risk Register for 2021-2022 to the Committee for the April meeting. There is a generic risk register that is currently being worked on and will be available for review before the next AGAR goes to the auditor.

157. To consider the amendments to the legal documentation for the future running of Ladygrove Community Hall

The revised wording of the variation was considered along with the asset inventory supplied by the solicitor. Cllr V Haval informed the Committee that the inventory was not complete and she had been discussing this list with one of the former trustees.

It was proposed by Cllr J Moody and seconded by Cllr V Haval and **RESOLVED TO RECOMMEND** that the variation is approved but with the proviso that the school and the community group work together to approve a full inventory list including any missing items.

158. To consider the option to rent or purchase a franking machine

After some discussion it was **AGREED** to ask the Town Clerk to investigate the use of PPI envelopes which may be cheaper as it would negate the need for a franking machine. The item would come back to the March Finance meeting.

159. To consider the receipt of any CIL monies

It was proposed by Cllr J Moody and seconded by Cllr P Siggers and **RESOLVED** to request that any CIL monies be paid into the Town Council bank account.

160. To recommend a loan from the Public Works Loans Board

The Committee considered the report from the Town Clerk regarding the process of applying for a loan from the Public Works Loan Board for the building of the new

Community Pavilion at Edmonds Park. Depending on the method of build which was detailed in the notes from the recent meeting of the Pavilion and Splash Park Working Group – the costs would range from £1.5m for an off-site build up to £2.5m for a traditional build.

The Committee wanted to apply for a loan of £1.5M but with the proviso that this sum could be far less if grants were identified to reduce this sum. Our current loans cost the Town Council £122,604 a year and these will remain in place until 2035 – 2037.

It was proposed by Cllr J Moody and seconded by Cllr A Dearlove and RESOLVED TO RECOMMEND the following:

1. Approval of the option to appoint a professional company to complete the tender documents for the Community Pavilion on the Contracts Finder website. The cost would be in the region of £2,000.
2. Approval in principle for the Town Clerk to start the Public Works Loan Board application process whilst the tender documents are being prepared. The loan would be for £1.5m for 20 years repayment but this would come back to Council for final approval once more detailed costings are available. The repayment term would be finalised plus a review of the loan required once grant sums are supplied.
3. Approval of a full set of Unaudited Financial Statements from DCK at a cost of £645 + VAT. This would be posted in the finance area of the website to enable residents to review more information about the Town Council finances and in particular the financing of this project.

161. To consider the management of the Fleet Meadow Community Building as a trust and to investigate the formation of a trust for the future new Community Pavilion at Edmonds Park

The Fleet Meadow Community Pavilion is due to come under the management of the Town Council following the difficulties that the trustees have found in getting other residents to become trustees. The Town Clerk has been taking advice on whether the management model of either transfer of the current charity or the creation of a new charitable trust would be possible.

The advantages and disadvantages were detailed in a report and it may be possible to put other Community buildings under the same management model. This would mean that many of the community buildings run by the Town Council would be run as a charitable not for profit body. Charity law is complex and there is more work that needs to be completed.

It was proposed by Cllr J Moody and seconded by Cllr A Thompson and RESOLVED TO RECOMMEND that:

1. The Town Clerk progresses the future of the Fleet Meadow Community Centre as a charitable trust.
2. The Town Clerk takes the necessary legal advice on the set up of this trust
3. That further investigation is carried out to consider the benefits of a charitable trust for other DTC buildings but not the Civic Hall or the Willowbrook Leisure Centre.

162. To note the progress report on items not on this agenda.

The progress report was noted by the Committee. A formal request had been sent to SODC regarding the two CCTV cameras. The effectiveness of the internal audit would be carried out in either the March or April finance meeting.

163. Exclusion of the press and public

RESOLVED: pursuant to Section 1 of the Public Bodies [Admission to Meetings] Act 1960 to exclude the press and public from the meeting on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

164. Up-date on the CVA claim for Willowbrook Leisure Centre

The report informed the Committee of the exchanges with the re-structuring team. It had been expected that we would receive resolution in January 2022 but this has so far not been achieved.

165. Recommendation from the P&A Committee

It was proposed by Cllr A Thompson and seconded by Cllr E Hards to approve the recommendation. A letter of thanks to be sent to the staff who have taken over the work of the Outdoor Services Manager until the new member of staff arrives. The work has largely continued without interruption which is due to staff taking on additional duties as part of their everyday workload.

It was also noted that the 1.75% pay award has now been approved by the National Joint Council with the advice to make this award – back-dated to April 2021 – before the end of the financial year.

Meeting closed at 9.05pm

Signed _____ Chair Date _____

Finance and General Purposes Committee

28th March 2022

Report author: Janet Wheeler



Grant Aid application

Introduction

1. The Committee is asked to consider the grant aid applications set out in this report.

Recommendation

2. The Committee should consider these two grant aid applications and agree an amount to award if the Committee decides to fund them.

Background

3. Didcot Town Council has a policy of providing grant funding for organisations. The following application has been received and is summarised below for consideration:

a) King Alfred Drive Community Centre	
Date received:	February 2022
Amount:	£3936.95
Application summary:	To purchase a defib machine and improve their disabled toilet
Previous awards/ applications in the current and the preceding 2 financial years:	2020 £3624.00
Supporting documentation held in the office:	Application form and supporting data

b) Riverside Counselling	
Date received:	March 2022
Amount:	£2500
Application summary:	To help pay for counselling rooms
Previous awards/ applications in the current and the preceding 2 financial years:	None found in records
Supporting documentation held in the office:	Application form and supporting data

Financial Implications

4. A total of £17,665 (FY 21/22) is in the grant aid budget (201/ 3188). If we award these applications we will have £11,228.05 left until the end of the financial year.

Legal Implications

5. The Council can give grants to organisations and the Council sets out its rules within its grants policy.

Risk Implications

6. The Council has a grant aid policy with which application(s) should comply.

Finance and General Purposes Committee

28th March 2022

Report author: Janet Wheeler



Financial Statements

Introduction

1. This report presents a summary of the Council's financial activities throughout February 2022. The Committee is asked to consider the information.

Recommendation

2. That the Committee considers and notes the financial statements and budgets.

Background

3. Attached are monthly reports that present a summary of the Council's financial activities at 28th February 2022 - they are:
 - (a) the Cash and Investment reconciliations at 28th February 2022
 - (b) the detailed income and expenditure report by budget heading
 - (c) detailed balance sheet (excluding stock movement)
 - (d) detailed profit and loss (excluding stock movement)
 - (e) Sales Ledger aged account balances at 28th February 2022
 - (f) List of payments made between 1/02/22 and 28/02/22

Delegated authority

4. Under Standing Order 100, the administration of the Finance and General Purposes budget is delegated to this Committee.

Legal and risk Implications

5. The Council is required to arrange for the proper administration of its financial affairs: this will include regular reporting.

6. The Accounts and Audit Regulations require local councils to ensure that financial management is adequate and effective and have a sound system of internal control.

Janet Wheeler
Town Clerk

Didcot Town Council

Bank - Cash and Investment Reconciliation as at 28 February 2022

		<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>			
1	28/02/2022	Barclays Business Premium	457,151.38
1	28/02/2022	Barclays Current	2,000.00
2	28/02/2022	Santander	3.81
4	28/02/2022	Civic Hall Current	63,456.16
5	28/02/2022	CCLA Public Sector Deposit Fun	808,920.61
6	31/03/2021	Barclaycard Commercial	0.00
7	28/02/2022	Barclaycard Commercial	-547.32
			1,330,984.64
<u>Other Cash & Bank Balances</u>			
		Cashbook Suspense	0.00
		Civic Hall Bar Floats	600.00
		Civic Hall Petty Cash	250.00
		Petty Cash	150.00
			1,000.00
			1,331,984.64
<u>Unpresented Payments</u>			
1	28/02/2022	BACS Pymnt	46,343.51
			46,343.51
			1,285,641.13
<u>Receipts not on Bank Statement</u>			
0	28/02/2022	All Receipts Cleared	0.00
			0.00
			1,285,641.13
<u>Closing Balance</u>			
<u>All Cash & Bank Accounts</u>			
1		Barclays Current Account	412,807.87
2		Santander	3.81
3		Income Cash Book	0.00
4		Civic Hall Current Account	63,456.16
5		CCLA Deposit Fund	808,920.61
6		Barclaycard - NOT IN USE	0.00
7		Barclaycard Account	-547.32
		Other Cash & Bank Balances	1,000.00
			1,285,641.13

Bank Reconciliation Statement as at 28/02/2022
for Cashbook 1 - Barclays Current Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclays Current	28/02/2022		2,000.00
Barclays Business Premium	28/02/2022		457,151.38
			<u>459,151.38</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
28/02/2022 BACS Pymnt BACS P/L Pymnt Page 2076		46,343.51	
			<u>46,343.51</u>
			412,807.87
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			412,807.87
		Balance per Cash Book Is :-	412,807.87
		Difference Is :-	0.00

Bank Reconciliation Statement as at 28/02/2022
for Cashbook 2 - Santander

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Santander	28/02/2022	72015	3.81
			<u>3.81</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			3.81
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			3.81
		Balance per Cash Book is :-	3.81
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/02/2022
for Cashbook 4 - Civic Hall Current Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Civic Hall Current	28/02/2022	1	63,456.16
			<u>63,456.16</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			63,456.16
<u>Recelpts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			63,456.16
		Balance per Cash Book is :-	63,456.16
		Difference is :-	0.00



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STATEMENT

Mrs J Wheeler
Didcot Town Council
Civic Hall
Britwell Road
Didcot
Oxfordshire
OX11 7HN

CLIENT: DIDCOT TOWN COUNCIL
ACCOUNT NAME: Didcot Town Council
ACCOUNT NUMBER: 0125830001PC

Statement at 28 February 2022

Date	Description	Value of shares sold £	Value of shares bought £	Balance of shares held £	Share Class
01/02/22	Brought Forward			808,806.96	
01/02/22	Dividend reinvested		113.65	808,920.61	4
28/02/22	Carried Forward			808,920.61	4

Statement of Dividends paid during the month to 28 February 2022

Date	Receiving Account	Amount Paid £
01-02-22	Dividend reinvested	113.65

From May 2020, prices and yields for CCLA's Funds will no longer appear in the Financial Times. To view the fund prices and yields, please visit www.ccla.co.uk



CCLA Investment Management Limited (Registered in England No. 2183088) is authorised and regulated by the Financial Conduct Authority. Registered address: Senator House, 85 Queen Victoria Street, London, EC4V 4ET. The Public Sector Deposit Fund is a UK short-term LVNAV Qualifying Money Market Fund.

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Bank Reconciliation Statement as at 28/02/2022
for Cashbook 5 - CCLA Deposit Fund

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
CCLA Public Sector Deposit Fun	28/02/2022	1	808,920.61
			<u>808,920.61</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			808,920.61
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			808,920.61
		Balance per Cash Book is :-	808,920.61
		Difference is :-	0.00

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	808,806.96					808,806.96	
CR	Banked: 01/02/2022	113.65						
CR	CCLA PSDF Dividend Reinvested	113.65			1196	120	113.65	CCLA PSDF Dividend Reinvested
Total Receipts for Month		113.65	0.00	0.00			113.65	
Cashbook Totals		808,920.61	0.00	0.00			808,920.61	

Bank Reconciliation Statement as at 28/02/2022
for Cashbook 7 - Barclaycard Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclaycard Commercial	28/02/2022	1	-547.32
			<u>-547.32</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			-547.32
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			-547.32
		Balance per Cash Book is :-	-547.32
		Difference is :-	0.00

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Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 22/02/2022	2,286.05						
DD	Barclays Current Account	2,286.05			200		2,286.05	Barclaycard Commercial
Total Receipts for Month		2,286.05	0.00	0.00			2,286.05	
Balance Carried Fwd		547.32						
Cashbook Totals		<u>2,833.37</u>	<u>0.00</u>	<u>0.00</u>			<u>2,833.37</u>	

Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Central Administration								
1195 Miscellaneous Income	0	22	0	(22)			0.0%	
Central Administration :- Income	0	22	0	(22)				0
1101 Salaries - Admin	10,560	123,282	210,000	86,718		86,718	58.7%	
1102 Salaries - Admin Er's NI	1,065	12,186	0	(12,186)		(12,186)	0.0%	
1103 Salaries - Admin Er's Superann	2,291	26,752	0	(26,752)		(26,752)	0.0%	
1104 Agency Staffing	1,020	9,590	10,000	410		410	95.9%	
1108 Training and Conferences	675	2,724	8,000	5,276		5,276	34.1%	
1109 Staff Travel	415	3,465	1,500	(1,965)		(1,965)	231.0%	
1111 Rate Admin Offices	0	6,861	7,000	139		139	98.0%	
1112 Utilities Admin Offices	0	4,431	4,000	(431)		(431)	110.8%	
1113 Office Cleaning	0	3,712	3,348	(364)		(364)	110.9%	
1121 Telephone/Fax/Internet	180	5,271	1,000	(4,271)		(4,271)	527.1%	
1123 Stationery	300	1,562	2,200	638		638	71.0%	
1124 Subscriptions	0	3,751	4,000	249		249	93.8%	
1125 Insurance	0	11,191	11,000	(191)		(191)	101.7%	
1126 Photocopier	16	1,578	2,500	922		922	63.1%	
1127 Alarm Maintenance	0	160	350	190		190	45.7%	
1128 Postage-Franking	174	1,405	2,400	995		995	58.5%	
1129 Miscellaneous Admin Costs	0	178	200	22		22	89.2%	
1130 Recruitment Advertising	0	1,241	1,500	259		259	82.7%	
1132 Outside Service Provider HR/HS	0	349	4,000	3,651		3,651	8.7%	
1160 IT Maintenance/Website	2,111	16,610	14,000	(2,610)		(2,610)	118.6%	
1171 Contingency	0	(5,182)	24,500	29,682		29,682	(21.2%)	
1173 Green Projects	0	88	15,000	14,912		14,912	0.6%	
1197 Office water cooler	0	243	0	(243)		(243)	0.0%	
Central Administration :- Indirect Expenditure	18,808	231,449	326,498	95,049	0	95,049	70.9%	0
Net Income over Expenditure	(18,808)	(231,427)	(326,498)	(95,071)				
102 Civic and Democratic								
1205 Members Training	0	0	800	800		800	0.0%	
1206 Mayors Allowance	0	3,100	3,100	0		0	100.0%	
1235 Civic Functions	33	963	2,300	1,337		1,337	41.9%	
1268 Election Fund	0	8,664	0	(8,664)		(8,664)	0.0%	
99129 Tfr from EMR Elections	0	(8,664)	0	8,664		8,664	0.0%	
Civic and Democratic :- Indirect Expenditure	33	4,063	6,200	2,137	0	2,137	65.5%	0
Net Expenditure	(33)	(4,063)	(6,200)	(2,137)				

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Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
104 Community Services								
1245 Jubilee Celebrations	91	91	0	(91)		(91)	0.0%	
1271 CCTV Contribution	1,947	5,479	8,250	2,771		2,771	86.4%	
1272 Speed Surveys	0	0	750	750		750	0.0%	
Community Services :- Indirect Expenditure	2,038	5,570	9,000	3,430	0	3,430	61.9%	0
Net Expenditure	(2,038)	(5,570)	(9,000)	(3,430)				
105 Corporate Management								
1152 Bank Charges	55	589	600	11		11	98.1%	
1155 Internal Audit	0	1,150	1,600	450		450	71.9%	
1157 External Audit	0	0	2,000	2,000		2,000	0.0%	
1158 Legal & Professional Fees	0	1,880	8,000	6,120		6,120	23.5%	
1159 Accounting Support	509	1,925	1,000	(925)		(925)	192.5%	
Corporate Management :- Indirect Expenditure	564	5,544	13,200	7,656	0	7,656	42.0%	0
Net Expenditure	(564)	(5,544)	(13,200)	(7,656)				
108 Willowbrook Community Centre								
1769 Willowbrook Income	3,095	4,243	0	(4,243)			0.0%	
32581 Grant Received	0	7,429	0	(7,429)			0.0%	
Willowbrook Community Centre :- Income	3,095	11,672	0	(11,672)				0
1710 Willowbrook Business Rates	0	38,313	0	(38,313)		(38,313)	0.0%	
1764 Willowbrook Consultancy	0	10,000	0	(10,000)		(10,000)	0.0%	
1766 Willowbrook Utilities	10,011	30,061	0	(30,061)		(30,061)	0.0%	
1767 Willowbrook Site Maintenance	5,982	47,398	0	(47,398)		(47,398)	0.0%	
Willowbrook Community Centre :- Indirect Expenditure	15,993	125,772	0	(125,772)	0	(125,772)		0
Net Income over Expenditure	(12,898)	(114,100)	0	114,100				
109 Capital and Projects								
32581 Grant Received	11,798	11,798	0	(11,798)			0.0%	
Capital and Projects :- Income	11,798	11,798	0	(11,798)				0
1939 New Vehicles	0	38,426	0	(38,426)		(38,426)	0.0%	
1940 Building Maintenance Fund	0	0	20,000	20,000		20,000	0.0%	
1944 Christmas Lights	0	8,463	18,500	10,037		10,037	45.7%	
1947 Office Equipment & Furniture	0	1,235	1,000	(235)		(235)	123.5%	
1948 PWLB-Repayments	26,669	87,971	122,604	34,633		34,633	71.8%	
1952 Groundskeeping Equipment	0	3,753	0	(3,753)		(3,753)	0.0%	

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Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
99160 Tfr from EMR Grounds Equip	0	(42,179)	0	42,179		42,179	0.0%	
Capital and Projects :- Indirect Expenditure	26,669	97,668	162,104	64,436	0	64,436	60.3%	0
Net Income over Expenditure	(14,871)	(85,870)	(162,104)	(76,234)				
120 Other Costs & Income								
1176 Precept	0	1,144,053	1,144,053	0			100.0%	
1196 Interest Received	114	415	0	(415)			0.0%	
Other Costs & Income :- Income	114	1,144,468	1,144,053	(415)			100.0%	0
Net Income	114	1,144,468	1,144,053	(415)				
201 Arts & Grants-Empowered								
2165 Remembrance Parade & Service	66	1,481	5,000	3,519		3,519	29.6%	
2168 Grant L/Grove C C	0	0	3,500	3,500		3,500	0.0%	
2187 Summer Fayre	(7,880)	(7,187)	4,000	11,187		11,187	(179.7%)	
3188 Grant Aid Fund	1,000	26,350	45,000	18,650		18,650	58.6%	
Arts & Grants-Empowered :- Indirect Expenditure	(6,814)	20,644	57,500	36,856	0	36,856	35.9%	0
Net Expenditure	6,814	(20,644)	(57,500)	(36,856)				
301 External Works-Central Costs								
3101 Salaries - Works	12,976	175,374	260,000	84,626		84,626	67.5%	
3102 Salaries - Works Er's NI	1,014	14,782	0	(14,782)		(14,782)	0.0%	
3103 Salaries - Works Er's Superann	2,531	34,924	0	(34,924)		(34,924)	0.0%	
3104 Events Staffing	0	130	2,200	2,070		2,070	5.9%	
3105 Agency Staffing	0	0	1,000	1,000		1,000	0.0%	
3108 Staff Travel	0	1,651	2,300	649		649	71.8%	
3120 Protective Clothing	77	1,138	2,500	1,362		1,362	45.6%	
3124 Telephone-Works	0	50	150	100		100	33.3%	
3127 Subscriptions	0	150	150	0		0	100.0%	
3140 Vehicle Insurance	0	3,064	2,846	(218)		(218)	107.7%	
3141 Vehicle Fuel	257	5,448	6,000	552		552	90.8%	
3145 Machinery Costs	1,690	7,647	10,000	2,353		2,353	76.5%	
3154 Maintenance	752	1,409	0	(1,409)		(1,409)	0.0%	
9034 Ford Ranger Pick Up	266	3,500	3,863	363		363	90.6%	
9039 Ransomes HR300 Rotary	426	6,486	5,110	(1,376)		(1,376)	126.9%	
9045 Ransomes Parkway 3	639	5,597	1,200	(4,397)		(4,397)	466.4%	
9062 John Deere Gator	328	3,608	0	(3,608)		(3,608)	0.0%	
32504 Nissan Tipper Van Lease	0	2,372	8,500	6,128		6,128	27.9%	
External Works-Central Costs :- Indirect Expenditure	20,955	267,329	305,819	38,490	0	38,490	87.4%	0
Net Expenditure	(20,955)	(267,329)	(305,819)	(38,490)				

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Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
302 Allotments								
3282 Allotment Rents	44	13,285	11,700	(1,585)			113.5%	
Allotments :- Income	44	13,285	11,700	(1,585)			113.8%	0
3151 Water Charges	0	4,369	1,060	(3,309)		(3,309)	412.1%	
3233 Allotment Competition	0	150	250	100		100	60.0%	
3244 Allotment Maintenance	0	1,351	2,000	649		649	67.6%	
Allotments :- Indirect Expenditure	0	5,870	3,310	(2,560)	0	(2,560)	177.3%	0
Net Income over Expenditure	44	7,415	8,390	975				
303 Cemetery								
3383 Cemetery Fees	1,230	19,340	17,000	(2,340)			113.8%	
Cemetery :- Income	1,230	19,340	17,000	(2,340)			113.8%	0
3151 Water Charges	0	0	210	210		210	0.0%	
3154 Maintenance	0	925	5,000	4,075		4,075	18.5%	
3340 Rates - Cemetery	0	738	0	(738)		(738)	0.0%	
Cemetery :- Indirect Expenditure	0	1,663	5,210	3,547	0	3,547	31.9%	0
Net Income over Expenditure	1,230	17,677	11,790	(5,887)				
304 Edmonds Park								
3151 Water Charges	0	69	1,200	1,131		1,131	5.7%	
3152 Electricity	193	1,262	1,800	538		538	70.1%	
3154 Maintenance	(68)	6,656	10,000	3,344		3,344	66.6%	
3155 Security	182	6,282	4,000	(2,282)		(2,282)	157.1%	
3170 Waste Recycling	956	8,556	8,500	(56)		(56)	100.7%	
3387 Pre-fab Toilets	102	1,020	9,500	8,480		8,480	10.7%	
3388 Concrete Slab Improvements	0	13,242	15,500	2,258		2,258	85.4%	
Edmonds Park :- Indirect Expenditure	1,365	37,088	50,500	13,412	0	13,412	73.4%	0
Net Expenditure	(1,365)	(37,088)	(50,500)	(13,412)				
305 Ladygrove Park								
3183 Lady Grove Park Income	0	1,250	0	(1,250)			0.0%	
3185 Ladygrove Lakes Income	0	28	0	(28)			0.0%	
Ladygrove Park :- Income	0	1,278	0	(1,278)				0
3154 Maintenance	0	2,323	5,000	2,677		2,677	46.5%	
3163 Sandpit & Train	0	0	10,000	10,000		10,000	0.0%	
3169 Outside Table Tennis	600	600	5,000	4,400		4,400	12.0%	
Ladygrove Park :- Indirect Expenditure	600	2,923	20,000	17,077	0	17,077	14.6%	0
Net Income over Expenditure	(600)	(1,645)	(20,000)	(18,355)				

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	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
306 Loyd Park								
3151 Water Charges	0	1,915	80	(1,835)		(1,835)	2394.2%	
3152 Electricity	8	196	120	(76)		(76)	163.0%	
Loyd Park :- Indirect Expenditure	8	2,111	200	(1,911)	0	(1,911)	1055.5%	0
Net Expenditure	(8)	(2,111)	(200)	1,911				
308 Other Parks & Recreation Areas								
32581 Grant Received	0	729	0	(729)			0.0%	
Other Parks & Recreation Areas :- Income	0	729	0	(729)				0
3154 Maintenance	97	4,322	5,500	1,178		1,178	78.6%	
3166 Millennium Wood Upkeep	0	0	2,000	2,000		2,000	0.0%	
Other Parks & Recreation Areas :- Indirect Expenditure	97	4,322	7,500	3,178	0	3,178	57.6%	0
Net Income over Expenditure	(97)	(3,593)	(7,500)	(3,907)				
309 Play Areas								
3149 Bark Top-up	0	0	3,000	3,000		3,000	0.0%	
3153 Play Equipment Maintenance	0	4,288	20,000	15,712		15,712	21.4%	
Play Areas :- Indirect Expenditure	0	4,288	23,000	18,712	0	18,712	18.6%	0
Net Expenditure	0	(4,288)	(23,000)	(18,712)				
310 Environmental Services								
1183 Bowls Club Rent	0	0	50	50			0.0%	
3180 Sports Hire	0	409	3,000	2,591			13.6%	
3184 Funfair Hires	0	4,250	1,000	(3,250)			425.0%	
3186 Agency Income OCC	0	0	13,424	13,424			0.0%	
3198 Bus Shelter Advertising Income	0	7,657	0	(7,657)			0.0%	
Environmental Services :- Income	0	12,316	17,474	5,158			70.5%	0
3148 Bus Shelter Contract	0	7,657	0	(7,657)		(7,657)	0.0%	
3150 Plants	0	1,527	2,000	473		473	76.4%	
3157 Dog Fouling Clean-up Service	0	6,997	5,000	(1,997)		(1,997)	139.9%	
3158 Trees	0	6,195	7,500	1,305		1,305	82.6%	
3159 Grass Cutting	0	21,306	25,000	3,694		3,694	85.2%	
3162 Football pitch maintenance	0	999	8,000	7,001		7,001	12.5%	
3168 Street Furniture Maintenance	0	198	3,000	2,802		2,802	6.6%	
Environmental Services :- Indirect Expenditure	0	44,879	50,500	5,621	0	5,621	88.9%	0
Net Income over Expenditure	0	(32,563)	(33,026)	(463)				

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Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
325 Projects								
32587 CIL S106 Income	0	118,843	102,264	(16,579)			116.2%	
Projects :- Income	0	118,843	102,264	(16,579)			116.2%	0
9058 Building projects fees	0	0	25,000	25,000		25,000	0.0%	
9059 Bus shelters	0	7,568	0	(7,568)		(7,568)	0.0%	
9060 Noticeboard Replacement	0	0	1,000	1,000		1,000	0.0%	
32525 Pavilion build	0	20,468	30,000	9,532		9,532	68.2%	
32597 Pavillions Project	0	850	0	(850)		(850)	0.0%	
32599 Splash Park	23	73	0	(73)		(73)	0.0%	
99028 Tfr to EMR CIL	0	116,956	0	(116,956)		(116,956)	0.0%	
99135 Tfr from EMR Bus Shelters	0	(6,718)	0	6,718		6,718	0.0%	
99152 Tfr from EMR Pavillions	0	(1,645)	0	1,645		1,645	0.0%	
Projects :- Indirect Expenditure	23	137,552	56,000	(81,552)	0	(81,552)	245.6%	0
Net Income over Expenditure	(23)	(18,708)	46,264	64,972				
401 C H General Administration								
1000 Main Hall	4,563	43,598	7,000	(36,598)			622.8%	
1001 Northbourne Room	559	4,974	1,000	(3,974)			497.4%	
1002 Ladygrove Room	3,227	21,906	4,000	(17,906)			547.6%	
1003 All Saints Room	1,325	5,961	500	(5,461)			1192.3%	
1004 Park Room	384	5,731	0	(5,731)			0.0%	
1005 Weddings	0	417	1,000	583			41.7%	
1011 Millbrook Room	20	1,968	0	(1,968)			0.0%	
1020 Other Income	0	515	0	(515)			0.0%	
1021 Events Income	(33)	691	0	(691)			0.0%	
1179 Public Liability Insurance	0	28	0	(28)			0.0%	
C H General Administration :- Income	10,044	85,789	13,500	(72,289)			635.5%	0
4001 Salaries - Civic Hall	8,942	68,482	80,000	11,518		11,518	85.6%	
4002 Salaries - Civic Hall Er's NI	561	4,937	0	(4,937)		(4,937)	0.0%	
4003 Salaries - C.Hall Er's Superan	1,746	14,200	0	(14,200)		(14,200)	0.0%	
4012 Water Charges	0	1,466	8,000	6,534		6,534	18.3%	
4014 Light & Heat	2,500	11,575	24,000	12,425		12,425	48.2%	
4015 Cleaning and Hygiene	1,772	16,981	17,500	519		519	97.0%	
4016 Uniform	0	139	300	161		161	46.4%	
4018 Waste Disposal	0	1,401	3,000	1,599		1,599	46.7%	
4022 Telephone	0	511	0	(511)		(511)	0.0%	
4023 Licenses	0	479	0	(479)		(479)	0.0%	
4027 Advertising/Marketing	0	0	1,000	1,000		1,000	0.0%	
4042 Equipment	1,352	3,298	2,500	(798)		(798)	131.9%	

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Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4043 Repairs and Maintenance	1,457	17,351	10,000	(7,351)		(7,351)	173.5%	
4044 Maintenance Contracts	633	14,796	15,000	204		204	98.6%	
4045 Repair/Upgrade PA System	0	760	1,000	240		240	76.0%	
4051 Stocktakers Fees	0	0	300	300		300	0.0%	
4052 Accountancy Charges	15	100	2,000	1,900		1,900	5.0%	
4054 NNDR	0	44,800	45,000	200		200	99.6%	
4103 Sundry Expenses	0	0	1,000	1,000		1,000	0.0%	
4104 Training & Prof Development	0	750	1,000	250		250	75.0%	
4105 Stationery	0	0	850	850		850	0.0%	
C H General Administration :- Indirect Expenditure	18,977	202,027	212,450	10,423	0	10,423	95.1%	0
Net Income over Expenditure	(8,932)	(116,238)	(198,950)	(82,712)				
402 C H Bar								
1050 Bar Sales	315	7,695	8,000	305			96.2%	
C H Bar :- Income	315	7,695	8,000	305			96.2%	0
3000 Bar Purchases	770	6,014	5,000	(1,014)		(1,014)	120.3%	
3010 Salaries - Bar Staff	0	0	1,500	1,500		1,500	0.0%	
3020 Bar Sundries	25	215	500	285		285	42.9%	
C H Bar :- Indirect Expenditure	795	6,228	7,000	772	0	772	89.8%	0
Net Income over Expenditure	(480)	1,466	1,000	(466)				
403 C H Catering								
1075 Food and Beverage Income	0	0	8,000	8,000			0.0%	
1100 Catering Income - Food	234	1,035	0	(1,035)			0.0%	
C H Catering :- Income	234	1,035	8,000	6,965			12.9%	0
3100 Food and Beverage Costs	0	108	0	(108)		(108)	0.0%	
C H Catering :- Indirect Expenditure	0	108	0	(108)	0	(108)		0
Net Income over Expenditure	234	927	8,000	7,073				
955 Earmarked Reserves								
90001 VAT Payment	0	0	6,000	6,000		6,000	0.0%	
Earmarked Reserves :- Indirect Expenditure	0	0	6,000	6,000	0	6,000		0
Net Expenditure	0	0	(6,000)	(6,000)				

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Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	26,873	1,428,269	1,321,991	(106,278)			108.0%	
Expenditure	100,110	1,207,098	1,321,991	114,893	0	114,893	91.3%	
Net Income over Expenditure	<u>(73,237)</u>	<u>221,171</u>	<u>0</u>	<u>(221,171)</u>				
Movement to/(from) Gen Reserve	<u>(73,237)</u>	<u>221,171</u>						

Detailed Balance Sheet - Excluding Stock Movement

Month 11 Date 28/02/2022

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
101	Bookings Debtors	11,274
105	Vat Due	7,324
110	Prepayments	874
114	Cycle to Work Scheme	593
116	Staff Loans	200
140	Bar Stock	4,415
200	Barclays Current Account	412,808
201	Civic Hall Current Account	63,456
202	CCLA Deposit Fund	808,921
219	Santander	4
220	Petty Cash	150
222	Civic Hall Petty Cash	250
224	Civic Hall Bar Floats	600
295	Barclaycard Account	(547)
Total Current Assets		1,310,321
<u>Current Liabilities</u>		
500	Creditors	20,589
502	Willowbrook Bond	25,000
503	Allotment Holding Deposit	6,641
505	Mayors Charity Account	(1,837)
525	PAYE/NI Due	7,702
526	Superannuation Due	8,516
540	Oxfordshire PTC (NHS)	305
560	Receipts in Advance	36
565	CH Holding Deposits	2,791
Total Current Liabilities		69,742
Net Current Assets		1,240,579
Total Assets less Current Liabilities		1,240,579
<u>Represented by :-</u>		
301	Current Year Fund	221,171
310	General Reserve	282,853
320	Building Repair Fund	98,717
321	Cemetery Fund	3,500
323	Skatepark Refurbishment	14,388
324	Ladygrove Lakes	10,000
325	Ladygrove Park	5,355
326	Ladygrove Lakes Staging Fund	20,000
327	Building Projects Fees Fund	20,060
328	CIL	149,572
329	EMR Election Fund	1,336
330	Planting	3,464
331	Arboriculture	6,989
332	Sports Pitches	4,000
333	Splash Park	200,000
335	Bus Shelters	3,282
336	GDPR Fund	500
350	VAT Contingency	114,972
351	CCTV	13,405

Detailed Balance Sheet - Excluding Stock Movement

Month 11 Date 28/02/2022

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
352	Pavilions	39,000
360	EMR Groundskeeping Equipment	28,016
	Total Equity	<u>1,240,579</u>

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Detailed Profit and Loss Account - Excluding Stock Movement

Month 11 Date 28/02/2022

<u>Account</u>	<u>Sales/Income</u>	<u>Month Actual</u>	<u>YTD Actual</u>
1000	Main Hall	4,583	43,598
1001	Northbourne Room	559	4,974
1002	Ladygrove Room	3,227	21,906
1003	All Saints Room	1,325	5,961
1004	Park Room	384	5,731
1005	Weddings	0	417
1011	Millbrook Room	20	1,968
1020	Other Income	0	515
1021	Events Income	(33)	691
1050	Bar Sales	315	7,695
1100	Catering Income - Food	234	1,035
1176	Precept	0	1,144,053
1179	Public Liability Insurance	0	28
1195	Miscellaneous Income	0	22
1196	Interest Received	114	415
1769	Willowbrook Income	3,095	4,243
3180	Sports Hire	0	409
3183	Lady Grove Park Income	0	1,250
3184	Funfair Hires	0	4,250
3185	Ladygrove Lakes Income	0	28
3198	Bus Shelter Advertising Income	0	7,657
3282	Allotment Rents	44	13,285
3383	Cemetery Fees	1,230	19,340
32581	Grant Received	11,798	19,956
32587	CIL S106 Income	0	118,843
	Total Sales/Income	26,873	1,428,269

<u>Account</u>	<u>Indirect/Overhead Expenditure</u>		
1101	Salaries - Admin	10,560	123,282
1102	Salaries - Admin Er's NI	1,065	12,186
1103	Salaries - Admin Er's Superann	2,291	26,752
1104	Agency Staffing	1,020	9,590
1108	Training and Conferences	675	2,724
1109	Staff Travel	415	3,465
1111	Rate Admin Offices	0	6,861
1112	Utilities Admin Offices	0	4,431
1113	Office Cleaning	0	3,712
1121	Telephone/Fax/Internet	180	5,271
1123	Stationery	300	1,562
1124	Subscriptions	0	3,751
1125	Insurance	0	11,191
1126	Photocopier	16	1,578
1127	Alarm Maintenance	0	160
1128	Postage-Franking	174	1,405
1129	Miscellaneous Admin Costs	0	178
1130	Recruitment Advertising	0	1,241
1132	Outside Service Provider HR/HS	0	349
1152	Bank Charges	55	589
1155	Internal Audit	0	1,150
1158	Legal & Professional Fees	0	1,880
1159	Accounting Support	509	1,925

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Detailed Profit and Loss Account - Excluding Stock Movement

Month 11 Date 28/02/2022

	Month Actual	YTD Actual
1160 IT Maintenance/Website	2,111	16,610
1171 Contingency	0	(5,182)
1173 Green Projects	0	88
1197 Office water cooler	0	243
1206 Mayors Allowance	0	3,100
1235 Civic Functions	33	963
1245 Jubilee Celebrations	91	91
1268 Election Fund	0	8,664
1271 CCTV Contribution	1,947	5,479
1710 Willowbrook Business Rates	0	38,313
1764 Willowbrook Consultancy	0	10,000
1766 Willowbrook Utilities	10,011	30,061
1767 Willowbrook Site Maintenance	5,982	47,398
1939 New Vehicles	0	38,426
1944 Christmas Lights	0	8,463
1947 Office Equipment & Furniture	0	1,235
1948 PWLB-Repayments	26,669	87,971
1952 Groundskeeping Equipment	0	3,753
2165 Remembrance Parade & Service	66	1,481
2187 Summer Fayre	(7,880)	(7,187)
3000 Bar Purchases	770	6,014
3020 Bar Sundries	25	215
3100 Food and Beverage Costs	0	108
3101 Salaries - Works	12,976	175,374
3102 Salaries - Works Er's NI	1,014	14,782
3103 Salaries - Works Er's Superann	2,531	34,924
3104 Events Staffing	0	130
3108 Staff Travel	0	1,651
3120 Protective Clothing	77	1,138
3124 Telephone-Works	0	50
3127 Subscriptions	0	150
3140 Vehicle Insurance	0	3,064
3141 Vehicle Fuel	257	5,448
3145 Machinery Costs	1,690	7,647
3148 Bus Shelter Contract	0	7,657
3150 Plants	0	1,527
3151 Water Charges	0	6,353
3152 Electricity	202	1,458
3153 Play Equipment Maintenance	0	4,288
3154 Maintenance	780	15,635
3155 Security	182	6,282
3157 Dog Fouling Clean-up Service	0	6,997
3158 Trees	0	6,195
3159 Grass Cutting	0	21,306
3162 Football pitch maintenance	0	999
3168 Street Furniture Maintenance	0	198
3169 Outside Table Tennis	600	600
3170 Waste Recycling	956	8,556
3188 Grant Aid Fund	1,000	26,350
3233 Allotment Competition	0	150
3244 Allotment Maintenance	0	1,351
3340 Rates - Cemetery	0	738

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Detailed Profit and Loss Account - Excluding Stock Movement

Month 11 Date 28/02/2022

	Month Actual	YTD Actual
3387	Pre-fab Toilets	102
3388	Concrete Slab Improvements	0
4001	Salaries - Civic Hall	8,942
4002	Salaries - Civic Hall Er's Ni	561
4003	Salaries - C.Hall Er's Superan	1,746
4012	Water Charges	0
4014	Light & Heat	2,500
4015	Cleaning and Hygiene	1,772
4016	Uniform	0
4018	Waste Disposal	0
4022	Telephone	0
4023	Licenses	0
4042	Equipment	1,352
4043	Repairs and Maintenance	1,457
4044	Maintenance Contracts	633
4045	Repair/Upgrade PA System	0
4052	Accountancy Charges	15
4054	NNDR	0
4104	Training & Prof Development	0
9034	Ford Ranger Pick Up	266
9039	Ransomes HR300 Rotary	426
9045	Ransomes Parkway 3	639
9059	Bus shelters	0
9062	John Deere Gator	328
32504	Nissan Tipper Van Lease	0
32525	Pavilion build	0
32597	Pavillions Project	0
32599	Splash Park	23
99028	Tfr to EMR CIL	0
99129	Tfr from EMR Elections	0
99135	Tfr from EMR Bus Shelters	0
99152	Tfr from EMR Pavillions	0
99160	Tfr from EMR Grounds Equip	0
	Total Indirect/Overhead Expenditure	100,110
	Operating Profit	(73,237)
	% Operating Profit	-272.53%

Account	Other Costs & Income		
99999	Discounts	(0)	0
	Total Other Costs & Income	(0)	0
	Profit before Appropriations	(73,237)	221,171
	% Profit before Appropriations	-272.53%	15.49%

Outstanding Balances by Month as at 28/02/2022

A/C Code	Customer Name	Balance	Feb 2022	Jan 2022	Dec 2021	Prior Months	On A/c Pymnts
Ledger No 1, Bookings							
AAAAGEUK	AGE UK	295.75	295.75	0.00	0.00	0.00	0.00
AABERNIES	BERNIE SCOTT	-121.98	0.00	0.00	0.00	0.00	-121.98
AABFYC	BE FREE YOUNG CARERS	-2.00	0.00	0.00	0.00	50.22	-52.22
AABSOU	BERNADINE SOUL	1,948.55	1,948.55	0.00	0.00	0.00	0.00
AAD2G	AMY SULLIMAN	162.00	162.00	0.00	0.00	0.00	0.00
AADCP	DCP	120.60	0.00	120.60	0.00	0.00	0.00
AADFMASO	DIDCOT MASONIC	15.59	0.00	0.00	0.00	15.59	0.00
AAEXCELPR	EXCEL PRACTICE	20.00	0.00	0.00	0.00	20.00	0.00
AAHSSBC	HEADSTART	156.00	0.00	0.00	0.00	156.00	0.00
AAKWOOD	KINGWOOD	259.20	0.00	0.00	259.20	0.00	0.00
AALP	LAURA PEACOCK	714.00	714.00	0.00	0.00	0.00	0.00
AAMUSICMO	EDNA HEMMING	38.25	0.00	132.60	0.00	382.50	-476.85
AANBS	BLOOD DONORS	216.00	0.00	0.00	0.00	216.00	0.00
AAOB	VAL KIR	180.75	180.75	0.00	0.00	0.00	0.00
AAOCCS&L	OCC SKILLS & LEARN	134.00	0.00	0.00	0.00	134.00	0.00
AAOD	OXFORD DIOCESE	236.50	236.50	0.00	0.00	0.00	0.00
AAOH3	KAY RUSSELL	191.45	0.00	191.45	0.00	0.00	0.00
AAOSCB	OXFORD SAFEGUARDING	461.70	0.00	0.00	0.00	461.70	0.00
AAOTAEKW	OXFORDSHIRE TAE KWON	105.60	75.60	30.00	0.00	0.00	0.00
AAOXEYST	EARLY YEARS SEN TEAM	544.00	0.00	0.00	0.00	544.00	0.00
AAOXRECO	OXFORD RECOVERY COL	168.46	168.46	0.00	0.00	0.00	0.00
AAQUAKER	QUAKERS	117.30	76.50	40.80	0.00	0.00	0.00
AARC&TST	RAILWAYCORRESPONDENC	53.40	53.40	0.00	0.00	0.00	0.00
AARCOUNCI	RIVERSIDECOUNSELLING	1,000.00	500.00	500.00	0.00	0.00	0.00
AASA	STYLE ACRE	-31.08	84.55	0.00	0.00	0.00	-115.63
AASEN		135.00	0.00	0.00	0.00	135.00	0.00
AASSC	SILVERSLIPPERCLUB	237.56	245.65	159.27	0.00	0.00	-167.36
AASTYLEA		-71.33	0.00	0.00	0.00	-71.33	0.00
AATVP	THAMES VALLEY POLICE	7.00	7.00	0.00	0.00	0.00	0.00
AATWG	TWG	75.70	75.70	0.00	0.00	0.00	0.00
AAWEIGHT	WEIGHTWATCHERS	187.85	187.85	0.00	0.00	0.00	0.00
AAWI	WOMENS INSTITUTE	56.80	56.80	0.00	0.00	0.00	0.00
ACTIVEOXF	ACTIVE OXFORDSHIRE	-72.80	0.00	-72.80	0.00	0.00	0.00
AURSCH	AUREUS SCHOOL	647.71	226.95	420.76	0.00	0.00	0.00
CINE WORLDCINE	WORLD	134.50	0.00	0.00	0.00	134.50	0.00
DEERSPIRIT	DEERSPIRIT	357.00	0.00	357.00	0.00	0.00	0.00
DID SPEAK	DIDCOT SPEAKERS	175.98	116.02	0.00	0.00	59.96	0.00
DIDAGAAUS	DIDCOT AUSTERITY	99.48	0.00	99.48	0.00	0.00	0.00
DIDCOT CHAD	DIDCOT CHAMBER	56.00	56.00	0.00	0.00	0.00	0.00
DIDU3A	DIDCOT U3A	66.28	0.00	66.28	0.00	0.00	0.00
LATINPULSE	LATIN PULSE DANCE	127.50	127.50	0.00	0.00	0.00	0.00
MM	MUSICAL MOVEMENT	-38.25	0.00	0.00	0.00	23.80	-62.05
OCCSEN	SEN TEAM OCC	402.00	402.00	0.00	0.00	0.00	0.00
OCDEM		793.80	793.80	0.00	0.00	0.00	0.00
PHOENIX	DIDCOT PHOENIX DRAMA	678.95	678.95	0.00	0.00	0.00	0.00
SOHAH	SOHA HOUSING	214.73	0.00	0.00	214.73	0.00	0.00
THT	TERRENCE HIGGINS	7.00	0.00	0.00	7.00	0.00	0.00
Sub Total C/Fwd		11,262.50	7,470.28	2,045.44	480.93	2,261.94	-996.09

Outstanding Balances by Month as at 28/02/2022

A/C Code	Customer Name	Balance	Feb 2022	Jan 2022	Dec 2021	Prior Months	On A/c Pymnts
	Sub Total B/Fwd	11,262.50	7,470.28	2,045.44	480.93	2,261.94	-996.09
Ledger No 1, Bookings (Continued)							
YOGA	NATASHA MILLS YOGA	11.05	0.00	0.00	0.00	11.05	0.00
	Total Sales Ledger No 1	11,273.55	7,470.28	2,045.44	480.93	2,272.99	-996.09
	TOTAL SALES LEDGER BALANCES	11,273.55	7,470.28	2,045.44	480.93	2,272.99	-996.09

Barclays Current Account

List of Payments made between 01/02/2022 and 28/02/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/02/2022	Lex Autolease Limited	DD1	318.94		2686/BP68MHX 3Feb-2Mar
08/02/2022	Public Works Loan Board	DD	11,106.45		PWLB 498803
10/02/2022	Barclaycard Charges Jan2022	DD	62.00		Barclaycard Charges Jan2022
15/02/2022	BACS P/L Pymnt Page 2070	BACS Pymnt	55,524.79		BACS P/L Pymnt Page 2070
15/02/2022	Public Works Loan Board	DD	15,562.42		PWLB 499349
17/02/2022	HMRC/OCC Jan2022	BACS	16,829.40		HMRC/OCC Jan2022
18/02/2022	Midcounties Co-Op	DD	308.58		Midcounties Co-Op Fuel Dec21
21/02/2022	SSE Energy Solutions	DD2	8.84		2734/Ac381778590 15Dec-28Jan
21/02/2022	Corona Energy	DD3	1,366.70		2741/Electric60116927 Jan22
22/02/2022	Barclaycard Account	DD	2,286.05		Barclaycard Commercial
22/02/2022	Sloane Curtis Solutions Ltd	DD4	140.64		2719/Phone charges Feb2022
24/02/2022	Corona Energy	DD5	1,632.86		2740/Gas20445000 1Jan-1Feb
25/02/2022	Salaries February 2022	BACS	25,733.46		Salaries February 2022
25/02/2022	BOC	DD6	28.98		2670/Gas bottles for bar
28/02/2022	BACS P/L Pymnt Page 2076	BACS Pymnt	46,343.51		BACS P/L Pymnt Page 2076
28/02/2022	CNH Industrial	Std Ord	425.77		CNH Industrial - Rotary Mower
28/02/2022	John Deere	Std Ord	328.01		John Deere Gator
Total Payments			178,007.40		

Date: 07/03/2022

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Civic Hall Current Account

For Month No: 11

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/02/2022	Direct 365	DD1	121.00	121.00		500		2679/Hand dryers 12Jan-11Feb
04/02/2022	Barclays Charges 13Dec-12Jan	DR	8.50			4052 401	8.50	Barclays Charges 13Dec-12Jan
25/02/2022	Matthew Clark	DD2	710.65			99999	-0.26	Matthew Clark
				710.91		500 0		DDR P/L Pymnt Page 2086
Total Payments for Month			840.15	831.91	0.00		8.24	
Balance Carried Fwd			63,456.16					
Cashbook Totals			64,296.31	831.91	0.00		63,464.40	

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Date: 07/03/2022

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User: RLB

Barclaycard Account

For Month No: 11

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
		Balance Brought Fwd :	2,286.05					2,286.05	
28/01/2022	Tesco Stores	103/22	11.88		1.98	3000	402	9.90	Tesco Stores - Bar Supplies
03/02/2022	Amazon	104/22	100.91			1767	108	100.91	Amazon - Table Tennis Wheels
08/02/2022	EPOS Now	105/22	30.00		5.00	3020	402	25.00	EPOS Now -Bar Till Software
11/02/2022	Toilets+	106/22	122.40		20.40	3387	304	102.00	Toilet Hire 11Feb-10Mar
14/02/2022	Amazon	107/22	49.50		8.30	4042	401	41.20	Amazon - Toilet Signs
15/02/2022	HM Land Registry	108/22	6.00			4052	401	6.00	HM Land Registry -Civic Hall
16/02/2022	SODC	109/22	27.50		4.58	32599	325	22.92	SODC-Splashpark Pre App Advice
16/02/2022	Amazon	110/22	7.98			4042	401	7.98	Amazon - Safety Barrier
17/02/2022	Party Packs	111/22	39.73		6.62	1245	104	33.11	Party Packs -Jubilee Bunting
18/02/2022	SLCC Enterprises	Card112/22	60.00	60.00		500			2774/CILCA Intro -3Mar LB
22/02/2022	Amazon	113/22	57.95			1245	104	57.95	Amazon - Jubilee Bunting
22/02/2022	Amazon	114/22	33.47			1235	102	33.47	Amazon - Civic Dinner Supplies
Total Payments for Month			547.32	60.00	46.88			440.44	
Cashbook Totals			2,833.37	60.00	46.88			2,726.49	

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Finance and General Purposes Committee

28th March 2022

Report author: Janet Wheeler



Report on the handling of cash within the Civic Hall and Town Council offices

Introduction

The internal audit report (First interim) 2021-2022 brought up some concerns on how the petty cash and handling of cash is accounted for in the Town Council offices. The Finance & General Purposes Committee asked the Town Clerk to do a full report for consideration at the next meeting of the Committee.

Background

The Internal Audit (IA) certificate in the AGAR requires an assessment of the Council's approach to the control and management of petty cash transactions.

The Omega ledger indicates two petty cash accounts: one for the office (with a float of £150) and one for the Civic Hall with a float of £250. A further cash float of £600 is recorded in Omega for the Civic Hall bar.

Findings from the internal auditor

- The internal audit visit in May 2021 shows that £134.70 was held in the petty cash box. There was no documentation available at that time to support the actual cash holding – or any expenditure from the original £150 recorded in Omega.
- The internal audit visit on 26th January 2022 found that just £7.73 was left in the petty cash box – again with no records to show where the £126.97 was spent and recorded in Omega.
- The IA report acknowledged that the majority of small ad hoc purchases are now made using a Barclaycard (*since the pandemic 99% of all small purchases are made with the card which lessens the risk of covid infection for staff*).

- The internal auditor checked the cash held in the bar till, including takings since the last cash up:
Physical cash - £286.45 (including £100 float)
Credit card receipts - £287.25
TOTAL: £493.70

However the internal auditor has been unable to establish when or how the Omega recorded till float of £600 has been reduced to the current holding of £100.

- The internal auditor also noted an unaccounted miscellaneous cash sum in the office safe of £159.90.

Findings from the RFO

- The petty cash box has been locked in the cupboard of the finance room since before the pandemic and the RFO has not been aware of anyone needing to use cash on any item for a very long time.
- The pandemic has decreased the use of cash for small office items.
- The only purchases would be emergency items perhaps during a booking where the Civic Hall bar runs short – but again the use of the card is allowed so that staff do not end up with cash in their pockets or using their own personal cards.
- There has been a lot of disruption over the past two years with lockdowns; partial lockdowns; Barclays Bank moving out of Didcot and changes of staff within the Civic Hall. It is entirely possible that cash was banked at the start of the pandemic and not accounted for in the records.

NB: The sum of £159.90 cash was in the safe on 07 March 2022 - however I also found a breakdown on a piece of paper with the sum of £134.60 noted in various denominations. I do not know who noted this sum but this could be most of the missing money from the petty cash box.

Recommendations for the management of petty cash and till floats

1. A small book will be set up to ensure that the use of petty cash – either for Town Council or for the Civic Hall – is recorded. The book will be kept in an envelope in the safe and will be checked once a week by a different staff member – the check will be initialled in the book. Staff will be asked to fill out a docket for every withdrawal of cash and if possible to attach a receipt to this docket.
2. DCK will record this cash in the Omega accounts.
3. The petty cash will be used for miscellaneous small “emergency” purchases. (The internal auditor suggests a float of £50 with periodic “top-ups” from cash sales at the bar).
4. DCK will either amend the Omega account with the reduction in the balance recorded as a miscellaneous expense until receipts and invoices can be found to identify the basis of the expenditure – or the balance re-stated for the start of the new financial year which needs the permission of full Council. (NB I will

clarify with DCK's next visit this Friday as I am sure that the various floats add up to the £1,000.)

5. The Financial Regulations are due to be revisited during April for the next F&GP meeting. A new petty cash policy will also be put in place during this review to reflect the changes to a majority of card purchases and the imminent change in bank.
6. The RFO will work with DCK to either resolve the difference in the reduction of the bar float – from £600 to £100 or request that full Council allows a write off and re-statement of the agreed float.
7. The Civic Hall team have now implemented a weekly cash up of the bar tills to monitor takings which are reported to the Property & Facilities Committee. DCK go through the card payments during their fortnightly visits. At present we have £100 float in the main bar till and currently £73 in the new bar till.
8. A float of £60 is held in the reception float which is cashed up at least once a month.
9. All tills now have a sheet to keep as a record.
10. The only money in the safe (apart from the miscellaneous sum described above) will be takings in sealed envelopes ready to be taken to the bank.

Councillors are invited to consider the recommendations above and to suggest any amendments.

Delegated authority

1. Under Standing Order 100, the administration of the Finance and General Purposes budget is delegated to this Committee.

Legal and risk Implications

2. The Council is required to arrange for the proper administration of its financial affairs: this will include regular reporting.
3. The Accounts and Audit Regulations require local councils to ensure that financial management is adequate and effective and have a sound system of internal control.

Janet Wheeler
Town Clerk

FINANCE AND GENERAL PURPOSES COMMITTEE – PROGRESS REPORT

Agenda item 8

Meeting/minute	Item/topic	Up-date/status	Review date/meeting
Full Council 7 th March and Minute 161 28 th February	Fleet Meadow Community Hall and options for other DTC buildings	Full Council ratified the charitable trust option.	Training done and Town Clerk to put together a brief for the solicitors for Fleet Meadow. TC to look at options for other DTC buildings.
Minute 31 – 22-06-20 Minute 140 – 25-1-21 Minute 33 – 21-06	CCTV cameras and the case for an extra camera	Clarification of current site locations of CCTV cameras – and what needs to be provided to make a case for an extra camera	Formal case for the two proposed sites sent to SODC. Awaiting response.
Minute 145 – 25-1-21	EV Charging points at Civic Hall car park	Further work to see how the principal Councils make this work in their car parks	On-going – review principal Councils
Minute 12 – 24-5-21	Edmonds Park Pavilion new build	Progressing this project.	Agenda item for tender management services
Minute 30 – 21-06-21	Effectiveness of the internal audit	Consideration at the end of the financial year.	Review after two further visits of internal auditor and prior to a new tender for the work
Full Council 7 th March	Ladygrove North Community Building – new build	Further information from Croudace Homes re future management of Ladygrove North Community Building	Draft heads of terms to be considered prior to bringing back to this Committee.
Full Council 7 th March	Ear-marked reserves and new community cost centre	Approved at full Council and changes to be made to the end of year accounts.	
Minute 155 28 th February	Internal Auditor comments on petty cash	Full review carried out by the Town Clerk/RFO	Agenda item - March
Minute 156 28 th February	Strategic Risk register 2021-2022	To be up-dated and brought to F&GP in April	
Minute 158 28 th February	Rent or purchase of a new franking machine	Decision deferred to investigate the use of PPI envelopes	

FINANCE AND GENERAL PURPOSES COMMITTEE – PROGRESS REPORT

Agenda item 8

Minute 160 28 th February	Loan application from the public works loans board	Committee approved the option of appointing a professional company to complete tender documents for Contracts Finder.	Agenda item as the cost advised of £2,000 is far too low. Agenda item.
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