



Ref: Agenda/F&GP– 05/12/23

30th November 2023

Dear Sir/Madam

All Members of the Finance & General Purposes Committee are hereby summoned to the Finance & General Purposes Committee Meeting of Biggleswade Town Council that will take place on **Tuesday 5th December 2023** at the **Offices of Biggleswade Town Council, The Old Court House, Saffron Road, Biggleswade** commencing at **7:00pm**, for the purpose of considering and recommending the business to be transacted as specified below.

Yours faithfully

Peter Tarrant
Town Clerk & Chief Executive

Distribution: All Town Councillors
Notice Boards
The Press

Committee Members:

Cllr. D. Strachan (Chairman)
Cllr. I. Agnew (Deputy Chairman)
Cllr. D. Albone
Cllr. G. Barrett
Cllr. M. Foster (ex-officio Member)
Cllr. M. Knight (ex-officio Member)
Cllr. M. North
Cllr. M. Russell
Cllr. S. Sajid
Cllr. C. Thomas

AGENDA

1. APOLOGIES FOR ABSENCE

Schedule 12 of the Local Government Act 1972 requires a record be kept of the Members present and that this record form part of the minutes of the meeting. Members who cannot attend a meeting should tender apologies to the Town Clerk.

2. DECLARATIONS OF INTEREST

To receive Statutory Declarations of Interests from Members in relation to:

- a. Disclosable Pecuniary interests in any agenda item.
- b. Non-Pecuniary interests in any agenda item

3. **CHAIRMAN'S ANNOUNCEMENTS**

4. **PUBLIC OPEN SESSION**

To adjourn for a period of up to 15 minutes to allow members of the public to put questions or to address the Council, through the Chairman, pertaining to matters listed on the agenda.

Please register in advance for this webinar:

https://us06web.zoom.us/webinar/register/WN_iO09tSF_TEywl_J9NFjhMA

Each Speaker will give their name to the Chairman, prior to speaking, which will be recorded in the minutes, unless that person requests otherwise. Each Speaker will be allowed **one three-minute slot**.

5. **INVITED SPEAKER**

None.

6. **MEMBERS' QUESTIONS**

7. **MINUTES AND RECOMMENDATIONS OF MEETINGS**

- a. The Minutes of the Finance & General Purposes Committee Meeting held on **Tuesday 19th September 2023** at the Offices of Biggleswade Town Council, The Old Court House, Saffron Road, Biggleswade.

8. **MATTERS ARISING**

- a. The Minutes of Finance & General Purposes Committee Meeting held on **Tuesday 19th September 2023** at the Office of Biggleswade Town Council, The Old Court House, Saffron Road, Biggleswade.

9. **ITEMS FOR CONSIDERATION**

- a. **Financial Regulations update reference charities**

For Members to receive and consider a written report from the Head of Finance and Deputy RFO.

- b. **Mayor's Expenses Finance Report – half yearly position**

For Members to receive and consider a written report from the Head of Finance and Deputy RFO.

- c. **Fleet and Mower Replacement Report**

For Members to receive a written report from the Head of Governance & Strategic Partnerships and the Head of Finance and Deputy RFO.

- d. **Annual Fees 2024 - 25**

For Members to receive a written report from the Head of Finance and Deputy RFO.

10. **ITEMS FOR INFORMATION**

a. **Finance Review Update**

For Members to receive a written report from the Head of Finance and Deputy RFO.

b. **Original Estimate Planning Cycle 24-25**

For Members to receive a written report from the Head of Finance and Deputy RFO.

c. **Risk Management update**

For Members to receive a written report from the Head of Finance and Deputy RFO.

d. **Quarterly bank reconciliations**

For Members to receive a written report from the Head of Finance and Deputy RFO.

11. **PUBLIC OPEN SESSION**

To adjourn for a period of up to 15 minutes to allow members of the public to put questions or to address the Council, through the Chairman, in respect of any other business of the Town Council.

Please register in advance for this webinar:

https://us06web.zoom.us/webinar/register/WN_iO09tSF_TEywl_J9NFjhMA

Each Speaker will give their name to the Chairman prior to speaking, which will be recorded in the minutes, unless that person requests otherwise. Each Speaker will be allowed **(one) three-minute slot**.

12. **EXEMPT ITEMS**

The following resolution will be **moved** that it is advisable in the public interest that the public and press are excluded whilst the following exempt items are discussed.

a. (Orchard Centre Operating Model).

Pursuant to section 1(2) of the public bodies (Admission to Meetings) Act 1960 Council **resolve** to exclude the public and press by reason of the confidential nature of the business about to be transacted.

**MINUTES OF THE FINANCE & GENERAL PURPOSES COMMITTEE
MEETING ON TUESDAY 19th SEPTEMBER 2023 AT THE OFFICES OF
BIGGLESWADE TOWN COUNCIL, THE OLD COURT HOUSE, 4
SAFFRON ROAD, BIGGLESWADE COMMENCING AT 7.00PM**

PRESENT:

Cllr D Strachan (Chairman)
Cllr I Agnew (Deputy Chairman)
Cllr D Albone
Cllr G Barrett
Cllr M Foster (ex-officio voting Member)
Cllr M Knight (ex-officio voting Member)
Cllr M Russell
Cllr C Thomas

Mr R Youngs – Head of Finance & Deputy RFO
Mrs S van der Merwe – Deputy Administration & HR Manager

Members of the Public – 13

Meeting Formalities:

Following a reminder to meeting attendees, both panel and public, that this is a formal meeting, the Chairman advised that members of the public will be given an opportunity to speak during public open session but not at other times. The meeting is being filmed and by being present attendees are deemed to have agreed be filmed and to the use of those images and sound recordings. The Chairman advised that attendees should not disclose any personal information of individuals as this would infringe the Data Protection Rights of the individual. The Chairman asked everyone to mute their microphones when not speaking.

1. APOLOGIES FOR ABSENCE

Cllr Sajid and Cllr North.

2. DECLARATIONS OF INTEREST

a. Disclosable Pecuniary interests in any agenda item:

None.

b. Non-Pecuniary interests in any agenda item:

Cllr Thomas – Item 9a – he is a member of the Biggleswade Community Garden and they have applied for a grant.

3. CHAIRMAN'S ANNOUNCEMENTS

The Chairman had no announcements.

4. PUBLIC OPEN SESSION

The Committee agreed to extend the presentation time beyond the allotted 15-minute time period in order to give all the attendees an opportunity to speak.

Representatives from various organisations that have submitted applications for grants gave a short presentation to Members in support of their grant applications and the intended purpose for the use of those funds.

Those representatives were:

Dr Robert Butcher – St. Andrew's Church, Biggleswade
Ms Hazel Clarke – Biggleswade Community Carnival
Ms Kathy Hindle – BIGG Welcome
Mr Gwyn Williams – Stratton Community Farm CIC
Ms Eloise Adger – MIND BLMK
Ms Sharon May – Veg Box Donation Scheme
Mr Marcus Bale – Biggleswade Community Garden
Ms Helen Kingerley – Biggleswade Scout Group
Ms Monika Carpenter – Biggleswade & Sandy District NCT
Mr Tim Soden – Biggleswade Arts Collective CIC

5. **INVITED SPEAKER**

No guest speaker was invited.

6. **MEMBERS' QUESTIONS**

There were no Members' questions.

7. **MINUTES AND RECOMMENDATIONS OF MEETINGS**

No amendments were made to the Minutes.

The Minutes were **APPROVED** as an accurate record of the Finance & General Purposes Committee held on Tuesday 18th July 2023.

8. **MATTERS ARISING**

- Cllr Russell – Item 9b – Sourcing of Growth Items: Cllr Russell requested that funding for Councillors should be added to the budget every year to allow Councillors to attend training offered by NALC and the Bedfordshire Association of Town & Parish Council as these cover many aspects of the role of a Councillor.
- Cllr Russell – Item 9b – Sourcing of Growth Items - regarding virements: Cllr Russell said the wording in the Minutes refers only to approving the “four requested virements” but these are not listed. Cllr Russell asked that future Minutes list the requested virements in full to provide clarity on what is being decided on without having to refer back to the agenda.
- Cllr Albone – Item 9b – Sourcing of Growth Items – regarding the IT Maintenance Agreement: The Minutes state Officers will provide further recommendations in a detailed report and he asked when Members can expect these. The Chairman requested Officers advise Members on these details separately.
- Cllr Albone – Item 10f – Risk Management Update Report: Cllr Albone noted that the Minutes reference mitigating ICT security risks for training and asked if Members will be getting training as well. The Head of Finance & Deputy RFO confirmed this will be implemented over the next month.
- Cllr Russell – Item 10f - Risk Management Update Report: Cllr Russell requested a detailed schedule of replacement for the aging fleet for the budget process for the next financial year.

9. **ITEMS FOR CONSIDERATION**

a. **Grant Applications First Tranche**

The Chairman noted that there had been an unprecedented number of grant applications for this Grant Application tranche, with the requested amounts far exceeding the funds available. There is a large amount of paperwork associated with each application and Members need further time to review all the applications in order to make a fair and effective allocation of funding.

Members **RESOLVED** to **DEFER** the decisions on the grant applications to an Extraordinary F&GP Committee Meeting to be held on 24th October 2023 at 7pm.

Members of the Committee **RESOLVED** to meet at an informal meeting on 26th September 2023 to scope an objective, considered and appropriate criteria framework for consideration of these grants.

As a result of the resolution to defer this tranche of grant applications, the Chairman requested that Officers put a report to the next Town Council meeting to request the deadline for the second tranche be moved from 31st December 2023 to January 2024, with the decision meeting be moved to March 2024.

Cllr Barrett requested that Members review the Town Council's Grants Policy as this is the guiding document on allocations. The Chairman requested this be circulated to Members before their framework scoping meeting on 26th September 2023.

b. **Sourcing Current Year Growth Update**

The Head of Finance & Deputy RFO presented a report to the Committee related to planned expenditure for the 2024-2025 Financial Year.

Cllr Albane asked if any considerations have been investigated for a non-gas boiler at the Orchard Community Centre, such as a heat pump as they may have longer-term cost reductions. The Head of Finance & Deputy RFO will ask the Place Shaping Manager to consider this. The Chairman noted that there are government targets related to green energy so this would fit those criteria.

Cllr Knight asked if there has been a review of the quality of the products based on the replacement quote values for the boiler for the Orchard. The Head of Finance & Deputy RFO added this was being considered.

Members commented on the need to consider budgeting for longer-term maintenance and replacement costs being included into the budget on a regular basis and the current process of virement of unused funds.

It was **RESOLVED** to **DEFER** the Orchard Centre Boiler decision to the Town Council Meeting on 10th October 2023 for a final decision.

It was **RESOLVED** by the Committee to **APPROVE** the virement to the Town Council website from the Vehicle Leasing Budget of £1,000 as recommended.

10. ITEMS FOR INFORMATION

a. Original Estimate Planning Cycle 2024 – 2025

The Head of Finance & Deputy RFO presented the report to the Committee.

Cllr Russell noted that the F&GP Meeting of 16th January 2024 needs to be included into the Original Estimate schedule. Also, the meeting of 28th November has been moved back to 5th December 2023. The Head of Finance & Deputy RFO advised he will include these.

The Head of Finance & Deputy RFO updated Members that the Finance Team carry out regular scrutiny of each budget code to highlight savings or costs re-allocations and if Members are interested in seeing the detail this could be arranged. He confirmed a full budget review by Town Council Management will be completed by 31st October 2023.

Members **NOTED** the report.

b. Finance Review Update

Members **NOTED** the report.

c. Virements processed July and August 2023

The Head of Finance & Deputy RFO presented the report to the Committee.

He advised Members that he is in discussion with Place Shaping Manager regarding virements from the Christmas Budget because there is funding available following an updated requirements list for the Christmas events budget. Cllr Russell stated the Chairman of the Town Centre Management Committee should have final say on these virements but the Head of Finance & Deputy RFO clarified these virements were agreed at a previous Town Council meeting.

The Chairman noted that the approved process of making budget amendments requires consultation with the relevant Committee and sign-off by the Committee Chairman.

Members requested that virement reports include further detail to allow Members a better understanding of how each budget code will be affected over the full financial year. The Chairman of the Committee will consult with the Finance Team on alternatives to virements.

Members **NOTED** the report.

d. Risk Management Update Report

The Head of Finance & Deputy RFO presented the report to the Committee.

Members requested a programme of replacement to assets/equipment mitigate risk. Cllr Barrett requested consistency in recording dates related to resolution or mitigation of risk.

11. PUBLIC OPEN SESSION

No member of the public wished to speak.

12. **EXEMPT**

None.

The Chairman closed the meeting at 8:11pm

DRAFT

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 5th December 2023
Update to Financial Regulations

Implications of Recommendations

Corporate Strategy: Good Governance - ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Compliance with Internal audit report.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background

The Council's Financial Regulations were last updated on the 11th April, 2023. This version and the previous version (dated 24th May 2022) version are missing this clause:

"Where the Council is sole managing trustee of a charitable body the Town Clerk 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 Town Clerk shall arrange for any audit or independent examination as may be required by Charity Law or any governing document."

Especially in light of the recent Internal Audit report, which suggested keeping separate records for the Linsell's bequest of the Cricket ground charity, it is important for this clause to be added back in. Please see Appendix B, pages six and seven. Further, it is appropriate that the clause is always in place, just in case the Council becomes the sole managing trustee of another charitable organisation.

The suggestion is to insert the clause under the heading "Charitable bodies" within the section "Assets, properties and estates".

Recommendation:

That Members support adding the clause back in, relating to required actions for any charitable bodies that the Council is sole trustee of.

Rob Youngs
Head of Finance and Deputy RFO

Appendix A – Current Financial Regulations.
Appendix B – Interim Internal Audit report 2023/24.

BIGGLESWADE TOWN COUNCIL FINANCIAL REGULATIONS

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Adopted: 11th April 2023
Review date: April 2024

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 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.

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;

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- 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 Regulations¹.

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. The principle of separation of duties will be observed wherever possible in respect of financial 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,

¹ Accounts and Audit (England) Regulations 2011/817

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 £2000; 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).

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 Council's system of internal controls shall cover the following:

- Appointment of the Proper Officer & Responsible Financial Officer;

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- Proper book-keeping and financial reporting arrangements;
- Financial Regulations & Standing Orders;
- Payment Controls (including use of Internet Banking);
- Risk Management Arrangements;
- Budgetary Controls;
- Income Controls;
- Petty Cash Controls;
- Payroll Controls;
- Capital Controls (covering asset management, investment & borrowings);
- Bank Reconciliation;
- Other areas identified from time to time in risk assessments

2.6. 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.

2.7. 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

2.8. 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.

2.9. 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.

2.10. 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.

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2.11. 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. The RFO must each year, by no later than November, 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 demand 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 £30,000;
- the Town Clerk, in conjunction with the Chair of the appropriate committee for items £15,000 - £30,000
- the Town Clerk for items up to £15,000

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

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 Chair 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.

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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 £10000. The Clerk shall report such action to the Chair 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 monthly presented at the end of each financial quarter to Council and shall show explanations of material variances. For this purpose "material" shall be in excess of 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.

5.2. The RFO shall prepare a schedule of payments requiring authorisation by two of the Council's Authorised Signatories. The Authorised Signatories shall review the schedule for compliance and, having satisfied itself shall authorise payment by signing the schedule. This shall be deemed as authorisation by the RFO or Town Clerk to activate the electronic payments using the Council's Electronic Banking System. At every Council meeting the RFO shall present a full list of payments which have been authorised by the Authorised Signatories for formal ratification.

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.

5.5. The Town Clerk (with the exception of 4.5 above) and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

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- 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.

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 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.

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 £2,000 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 the RFO.

5.12. The Council shall retain a file with the details of all suppliers whose invoices are paid by regular Direct Debit. The nominated Councillor in 2.2 above shall take a random sample of invoices to ensure that the details match those held in the Council's accounting software

5.13. Bank Statements shall be received on a regular basis and reconciled with the Council's Cashbook. A copy of the Bank Reconciliation for each month shall be presented to the Council as part of a monthly Financial Report.

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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. Due to the volume of payments from the Council's bank, the primary method of payment shall be via electronic banking as set out in 5.2 above. The schedule of payments shall be signed by two Authorised Signatories and those schedules shall then be presented to the next Council meeting for ratification

6.5. In the event that a payment is required by cheque, they shall be signed by two Authorised Signatories. To indicate agreement between the details shown on the cheque and the invoice or other supporting documentation, the signatories shall each also initial the cheque counterfoil.

6.6. 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 Authorised Signatories 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.

6.7. If thought appropriate by the Council, payment for certain items may be made by banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two Authorised Signatories 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.

6.8. 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.

6.9. 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.

6.10. 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.

6.11. 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 remotely.

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6.12. 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.

6.13. Where internet banking arrangements are made with any bank, the 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.

6.14. 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.

6.15. 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 authority for change signed by two Authorised Signatories. A programme of regular checks of standing data with suppliers will be followed.

6.16. Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £5000 unless authorised by Council.

6.17. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Council. Transactions and purchases made will be reported to the Council and authority for topping-up shall be at the discretion of the Council.

6.18. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk 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.

6.19. 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 £300 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.

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.

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.

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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 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 Town 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.

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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.

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;

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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 Regulations².

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)³.

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 of the Council 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 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.

² 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

³ 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)

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.

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 £15,000.

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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.

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. Risk management

16.1. 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.

16.2. 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.

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17. Suspension and revision of Financial Regulations

17.1. 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.

17.2. 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.

HEELIS&LODGE

Local Council Services • Internal Audit

Interim Internal Audit Report for Biggleswade Town Council – 2023/2024

The following Internal Audit was carried out on the adequacy of systems of control in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2023. The following recommendations/comments have been made:

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. VAT payments are tracked and identified within the accounts. The Council hold the General Power of Competence and the power of the Local Government Act s137 does not apply.

The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced. The Council use the Rialtas Omega accounting package.

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes

Reviewed: 11/4/2023 (Ref: 9.a)

Financial Regulations in place: Yes

Reviewed: 11/4/2023 (Ref: 9.a)

VAT reclaimed during the year: Yes Registered: Yes

The VAT return for the period 1/4/2023 – 30/6/2023 has been submitted. A further examination will take place at the year end audit.

General Power of Competence: Yes Adopted: 16/5/2023 (Ref: 14.a)

There was no evidence of tenders during the year that exceeded the £25,000 Public Contract Regulations threshold.

The following policies were reviewed:

- *Lost and Found Children & Vulnerable Adults (11/7/2023 – 9.b)*
- *Commemorative Memorials and Benches (27/6/2023 – 11.c)*
- *Risk Management (13/6/2023 – 9.c)*
- *Scheme of Delegation (11/4/2023 - 9.a)*
- *Grants (21/3/2023 F&GP – 9.a)*

Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: Yes
Data Protection registration: Yes (Ref: Z125722X)

Data Protection

The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Privacy Policy published: Yes

Insurance was in place for the year of audit and reviewed at a meeting held on 21/3/2023 (Ref: F&GP 9.e). The Risk Management document was reviewed at a meeting held on 18/7/2023 (Ref: F&GP 10.f). The Risk Management document is comprehensive and thorough with a risk rating and risk reduction strategies.

*The Council have **effective** internal financial controls in place. The Clerk and Finance Manager provide comprehensive financial reports to council meetings which include:*

- *Balance Sheet*
- *Detailed Income & Expenditure*
- *Payments Listing*
- *Summary Income & Expenditure*

Councillors are provided with information to enable them to make informed decisions.

Bank mandates were reviewed updated at a meeting held on 25/7/2023 (Ref: 9.a) reflecting changes in staff and relevant access to the accounts.

Bank signatories were reviewed and approved at a meeting held on 23/5/2023 (Ref: 9.d) and again on 13/6/2023 (Ref: 9.f).

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It is noted that there is a rota of councillors from the F&GP Committee that review the bank reconciliations to the accounting reports on a quarterly basis. The findings are reported at the next F&GP Committee meeting.

It is noted that the authorisation limits, as stated in Financial Regulation 4.1 are as follows:

- *The Council for all items over £30,000*
- *The Town Clerk, in conjunction with the Chair of the appropriate committee for items £15,000 - £30,000*
- *The Town Clerk for items up to £15,000*

It is noted that there is one multipay card, held by the Clerk. It may be worth considering, as part of the risk review, a second card holder to ensure business continuity should the Clerk not be available for a period of time.

Fidelity Cover: £2,000,000

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept ie £694,528 + £766,620 = £1,461,148..

Transparency

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council: No

Website: <https://biggleswadetowncouncil.gov.uk/>

The Council is not subject to the requirements of the Transparency Code for smaller Councils. The Transparency Code for Councils with a turnover exceeding £200,000 is not covered as part of the Internal Audit.

Under **The Accounts & Audit Regulations 2015 15** councils must publish on their website:

External audit report

2023 Annual Return, Section One Published – Yes

2023 Annual Return, Section Two Published – Yes

2023 Annual Return, Section Three Published – Yes

Under **The Accounts & Audit Regulations** councils must publish on their website:

Notice of period for the exercise of public rights

Published – Yes

Period of Exercise of Public Rights

Start Date 5/6/2023

End Date 14/7/2023

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Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 on their website.

The Council have published 4 years of AGARs and have yet to meet the publication requirements.

Recommendation: *To publish the 2018-2019 AGAR in order to complete the 5 years published AGARs as required by the Accounts and Audit Regulations 2015 13 (b).*

Recommendation: *To ensure that complete AGARS are published on the website for the past 5 years ie:*

Section 1 – Annual Governance Statement

Section 2 – Accounting Statements

Section 3 – External Audit Opinion

Budgetary controls
supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: £1,533,241 (2023-2024) Date: 24/1/2023 (Ref: 9.a)

Effective budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

Income controls

Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and a sample of income received and banked cross referenced with the Cash Book and bank statements.

Aside from the precept the Council generates income streams from the following:

- *Allotments*
- *Orchard Centre*
- *Cemetery*
- *Car parking*
- *Playing field hire*
- *Markets*

Tenancy agreements are in place for allotment holders and fees are collected annually. A refundable deposit of £50 is held for the duration of the tenancy.

Invoices are produced via Rialtas for allotments, Orchard Centre, burials and facility hire.

Cash raised through market rents are banked promptly. An audit trail of a sample of market rents paid in cash was carried out and all was found to be in order.

The hire agreement for the Orchard Centre was reviewed and approved at a meeting held on 21/3/2023 (Ref: F&GP 9.b).

Petty Cash

Associated books and established system in place

A satisfactory petty cash system is in place with supporting paperwork. A sample of receipts were examined from April 2023 to September 2023 and cross referenced with vouchers and the cash book. Regular reconciliations are undertaken which are reviewed by the Finance Manager and the Town Clerk.

Petty Cash limit: £300 (Financial Regulation 6.19).

It is noted that, on occasion, income received is paid into petty cash eg parking permit, charity stall. In accordance with Financial Regulation 6.19.b, all income should be banked separately. However, it is noted that obtaining cash for petty cash accounts is becoming increasingly difficult.

Payroll controls

PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: Yes

The Council continue to operate RTI in accordance with HMRC regulations. Payroll is outsourced. Eligible employees have joined the nominated pension scheme. A further detailed examination will be carried out as part of the year end Internal Audit.

Asset control

Inspection of asset register and checks on existence of assets
Cross checking on insurance cover

A separate asset register is in place. Values are recorded at cost value. The total value of assets are recorded at 31/3/2023 stood at £3,157,865. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the 2023 AGAR. It is noted that whilst the Council depreciates assets, this is not reflected in the AGAR figure.

Bank Reconciliation Regularly completed and cash books reconcile with bank statements

All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.

Bank Balances at 30 September 2023 were confirmed as:

PSDF	xxxxxxx001PC	£738,059.60
PSDF	xxxxxxx002PC	£213,780.00
Unity Trust (payroll)	xxxx8389	£32,730.57
Unity Trust	xxxx8376	£508,854.47

Interest from the PSDF accounts is credited directly to the current account.

Reserves General Reserves are reasonable for the activities of the Council
Earmarked Reserves are identified

The Council have adequate general reserves of £348,886 at 30/9/2023 and have identified earmarked reserves in in their accounts. A Reserves Policy is in place identifying the level of general reserves held, which should not exceed the precept amount. It is suggested that the policy published on the website is updated with the 2023 year end figures.

The Council currently have 5 Public Work Loan Board loans amounting to £510,692 as at 30/9/2023.

Year-end procedures Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

To be carried out at the year end audit.

Sole Trustee The Council has met its responsibilities as a trustee

The Council is the sole trustee of the Public Recreation Ground (Henry Martin Lindsell Bequest). Charity Number: 231489.

The last annual submission of the accounts was 11/10/2022 for the 2021 financial year (calendar year). It was reported that there were no financial transactions during the year.

It is noted that the Charity accounts are currently included in the Town Council accounts and that steps are being taken to separate the Town Council from the Charity.

This should include:

- *Separate accounts for the Charity*
- *A separate bank account in the Charity's name*
- *Removal of the Charity's income and expenditure from the Town Council's year end accounts and the figures presented for the 2023-2024 AGAR*
- *The Council should acknowledge the Charity on the 2023-2024 AGAR:*
 - *Section 2 – Boxes 11.a and 11.b*
 - *Section 1 – Box 9*

Internal Audit Procedures

The 2023 Final Internal Audit report was considered by the Council at a meeting held on 25/4/2023 (Ref: 12.a). The second Interim report was considered at a meeting held on 11/4/2023 (Ref: 9.b).

A review of the effectiveness of the Internal Audit was carried out on 21/3/2023 (Ref: 12.d).

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 21/3/2023 (Ref: 12.d).

External Audit

The Council formally approved the 2023 AGAR at a meeting of the full Council held on 25/4/2023 (Ref: 12.b.i & 12.b.ii).

The External Auditor's report was considered at a meeting held on 8/8/2023 (Ref: 9.a).

There were no matters arising from the External Audit.

Additional Comments/Recommendations

- The Annual Town Council meeting was held on 16/5/2023. The first item of business was the Election of Mayor, in accordance with Standing Orders.
- It is a requirement for either pages or minute items to be sequentially numbered for minutes kept in loose-leaf format. It is **recommended** that this is implemented as soon as possible.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Head of Finance and the Town Council staff for their assistance during the course of the audit work and the quality of documentation presented for the audit.



Heather Heelis
Heelis & Lodge
11 October 2023

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BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 5th December 2023
Interim finance report for Mayoral Activities

Implications of Recommendations

Corporate Strategy: Good Governance – ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Not applicable.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background:

At the 10th of October Town Council meeting, Members sanctioned the new Civic Functions, Town Mayor's Expenses and Town Mayor's Charitable Activities Policy. Within this new policy, there is a clearly defined requirement to report the first half of the Municipal year's financial activities to Town Council:

REPORTING AND MONITORING PROCEDURES:

The Head of Finance will provide a half yearly projected outturn to Council for all three budgets. Information will also be included as part of the monthly projection to Council and in the detailed expenditure report under our transparency headings.

As this will be the first report, Officers are presenting this paper to Finance and General Purposes initially for comments and suggestions. When an agreed format has been reached, the report can be refined and then delivered to the Town Council on the 12th of December.

Civic Functions
Remembrance Sunday:

This was held on the 12th November, with a service held in the Town Centre of Biggleswade. It was a suitably respectful event to commemorate British service members who have died in wars and other military conflict since the onset of World War One.

For the Town Council to hold a Remembrance Sunday event there are naturally expenses, as summarised in this table:

Expense	Value (£)
Catering from Maple Tree Catering	181
Rolling mat for the service	62
Cable ties	12
British Sign Language service provided by Collette Burgess	120
Sound system provided by Nick Gurney	295
Photography services provided by June Essex	113
Booklets for the service provided by The Lion Press	470
Total expenses incurred for Remembrance Sunday	1,214

The projected outturn for this event is therefore £1,214.

Town Mayor's Expenses and Charitable Activities (combined)

First Charitable Activity – Quiz night:

This was held on Wednesday, 2nd August at The Rose Public House in Biggleswade. It was a well-attended evening with music, supper and of course, a quiz. Tickets were £5 per person, with the proceeds to be given to The Mayor's three chosen charities, Sue Ryder St John's Hospice, MIND: for better Mental Health and Tourettes Action.

The total income from this event was £923. This was from tickets sold and extra donations at the event.

Second Charitable Activity – Green Wheel Walk:

This was held on Saturday, 23rd September, completing a four-mile walk on The Green Wheel in Biggleswade. It was a well-attended, relaxed morning commencing at the Dan Albone car park and finishing at the White Hart car park after a fun walk in glorious weather. Tickets were £5 per person, with the proceeds to be given to The Mayor's three chosen charities, Sue Ryder St John's Hospice, MIND: for better Mental Health and Tourettes Action.

The total income from this event was £404. This was from tickets sold and extra donations at the event.

Third Charitable Activity – Curry and Elvis Night:

This was held on Wednesday, 4th October, at The Biggles Lounge in Biggleswade. It was a very well-attended evening, eating a set four course meal and listening to live Elvis Presley impersonator music. Tickets were £40 per person, with the proceeds to be given to The Mayor's three chosen charities, Sue Ryder St John's Hospice, MIND: for better Mental Health and Tourettes Action.

The total income from this event was £1,815. This was from tickets sold and extra donations at the event.

Financial Summary for Municipal Half-Year results (early May – 12th November)

Income from Quiz Night	£923	
Expenditure for Quiz Night	£(7)	
Profit from Quiz Night		£916
Income from Green Wheel Walk	£404	
Expenditure for Green Wheel Walk	£(29)	
Profit from Green Wheel Walk		£375
Income from Curry and Elvis Night	£1,815	
Expenditure for Curry and Elvis Night	£(352)	
Profit from Curry and Elvis Night		£1,463
Total Profit from Charitable Activities		£2,754
Other Expenditure		
Mayor's board engraving	£(195)	
Profit from Mayor's Expenses and Charitable Activities		£2,559

The projected outturn for this overall cost centre is £2,250. Any income made from events will be paid across to the Mayor's charities before the end of the Municipal year.

Recommendation:

That Members consider the format and layout of the report prior to the paper being shared at Town Council on the 12th December.

Rob Youngs
Head of Finance and Deputy RFO

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 5th December 2023
Fleet and Mower Replacement Update Report

Implications of Recommendations

Corporate Strategy: Ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice. Seek to support environmentally friendly transport options.

Finance: The proposed replacements are growth items which will impact future budgets.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background

The Town Council's Fleet and Mower replacement are routinely discussed at key points every financial year. The fleet and mower are well maintained, but to achieve this is increasingly expensive and occasionally leaves the Public Realm team without key vehicles as the repair and maintenance time increases.

Assessment

The fleet and mower replacements (including the yet to procure capital reserves mower) which were discussed at the Members' and Officers' Precept Growth meeting on 31st October, are listed below. These were Officer recommendations for inclusion in next financial year's budget. The principle assumed is for replacements to be undertaken by leasing for four years with a maintenance package. All leasing costs are indicative and based on received quotes, which are maturing, although Officers can go back to the market if necessary.

The following six decisions represent the culmination of the current assessment;

Decision one: The Ford vehicle MA 13 UCN to be replaced with a new Ford Transit double cab. The vehicle will likely fail next financial year due to its age, as fitting a second new transmission would be uneconomical. The future maintenance cost could be an indicative £4,000 per annum. The new Ford Transit flat bed truck leasing cost is £5,148 per annum. Recommended by the Public Realm (PR) Manager.

Decision two: The Kubota KX 68 AXU to be replaced with a new Ford Transit single cab. The vehicle has failed this year due to routinely pulling circa 1 tonne weight of water. The new Ford is better engineered to pull heavy loads. Current secondary leasing costs are £139 per annum, the new Ford costs are £4,668 which means a difference of £4,529 per annum. Recommended by the PR Manager.

Decision three: The Isuzu KV 67 FPJ to be replaced with a new Maxxus Electric Vehicle (EV). This will provide new fleet resilience as the Town Council moves to a more sustainable carbon footprint. The Isuzu costs are £3,000 per annum and once part exchanged, the new Maxxus costs are £5,148, which means there would be a difference of £2,148 per annum. Recommended by the PR Manager due to lower running costs and reputational boost evidencing our environmental credentials.

Decision four: Keep the Isuzu Long Wheelbase LN 67 FPJ for another 12 months. Although too long for town maneuverability, the tail lift feature is essential for health and safety. The leasing costs for this are £5,125 per annum. Recommended by the PR Manager to not change this year due to useful tail lift feature.

Decision five: Keep the Kubota LT 71 ZCL for another 12 months. The leasing costs are £139 per annum. Recommended by the PR Manager to not change the vehicle as it is young and in good condition.

Decision six: The existing Condor specialist mower, due to it being over 30 years old is unrepairable, as parts no longer exist. This mower is used for the narrow specialist work across the town including mowing along the Ivel river. As discussed at the 31st October meeting, a new specialist mower should be procured using capital reserves at an indicative £8,000. To confirm, this cannot be leased.

Summary

Fig 1: Officers' recommended requests in order of preference, includes indicative leasing costs with maintenance, for 2023-24 and 2024-25. Excludes tax and associated costs.

Current State Vehicle and Replacement	2023-2024 Leasing costs (£)	2024-25 Leasing costs (£)	2024-2025 Growth (£)
Ford SUV replaced by Ford double cab Transit	0	5,148	5,148
Kubota 68 reg replaced by Ford single cab	139	4,668	4,529
Isuzu SUV replaced by Maxxus EV	3,000	5,148	2,148
Isuzu LWB Keep	5,125	5,125	0
Kubota Keep	139	139	0
Revenue sub total	8,403	20,228	11,825
Condor replaced by Specialist mower	0	8,000	8,000
Capital sub total	0	8, 000	8,000

In addition to the leasing and capital proposed expenditure and if the Town Council can move forward with the fleet replacement suggestions above, then the fleet should be well placed to operate with a significantly reduced annual maintenance budget of circa £5,000. This would be a reduction of £7,000 for the current financial year. This negates the growth element.

Recommendation:

To adopt Officers recommendations. This will result in an increase in the leasing budgets for white fleet vehicles of £11,825 and mower leasing of £8,000. There will be a reduction in the vehicle maintenance budget of £7,000.

Karim Hosseini
Head of Governance & Strategic Partnerships

Rob Youngs
Head of Finance & Deputy RFO

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 5th December 2023
Annual Fees 2024/25

Implications of Recommendations

Corporate Strategy: Good Governance – ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Impact on revenue streams.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background:

The Council's fees and charges are subject to annual review by Members. Appendix A shows the proposed levels for 2024/25 with a comparison against the fees and charges for the current financial year and recent preceding financial year(s).

Process to date:

- 1) Officer meetings took place in early October. Relevant Officers discussed potential new fees and which specific charge brackets will be relevant in 2024/25.
- 2) Officers have performed several benchmarking exercises in support of the suggested new fees and charges. The areas covered by benchmarking this year have included market fees and allotment fees. In addition to this, Officers regularly look at the charging of other Town Councils regarding their community centres.
- 3) The suggested fees and charges were uploaded into the Annual Fees document and discussed with Members at two recent meetings, held on the 31st October and the 16th November.
- 4) At the request of Members, an extra column was added to the Annual Fees document, labelled "Rationale behind suggested new rate". This has been completed with information to supplement Member's understanding as to why rates have been suggested. Many rates have simply been increased by September's Consumer Price Inflation rate (CPI). September's CPI is used for calculating the following financial year's Business Rates. Other proposed fees and charges have been changed after more considered analysis.
- 5) The meeting on the 16th November focused entirely on the suggested Annual Fees. The debate unearthed a range of further questions as Members and Officers considered what each cost category actually meant. Some of the answers to these questions have been added into the "Rationale" column. Please note that an updated Burial Fees Policy is being created by the HR and Administration Manager, expected to be delivered to Town Council in January.

Recommendation:

That Members consider each cost area and category within each area. Please note that following on from the comprehensive consideration given to most of the annual fees on the 16th November, we have colour marked each suggested fee, as follows:

Context understood	
Additional context requested	
Little or no debate to date	

Rob Youngs
Head of Finance and Deputy RFO

Appendix A: Suggested Annual Fees 2024/25.

Appendix B: Cemetery fees comparison, in-depth benchmarking exercise.

BIGGLESWADE TOWN COUNCIL

SCALE OF CHARGES FOR MARKET STALL RENTS ETC

SUGGESTED FEES EFFECTIVE FROM 1 APRIL 2024

Discussions have taken place with the Town Clerk, Head of Finance, Place Shaping Manager and Market Superintendent

It is believed that market stall holders will accept an inflation rise, but nothing more.
 We are suggesting the removal of the Farmers Market stall as this has not been utilised for a few years.
 We are suggesting to allow charity stall holders to have the stall for free. Currently, charities pay us and then we refund the same amount. Therefore, to charge is of no benefit to the Council and takes Officer time.
 The Place Shaping Manager has performed a small benchmarking exercise, the results are on the next page.

MARKET STALLS	2021/2022	2022/2023	2023/2024	2024/2025	Rationale behind suggested new rate
Payment due at time of booking					
Rent of single pitch 10' x 10'	£15	£15	£17	£18	2023/4 x September CPI = £17 x 6.7%=£18.14, rounded.
Rent of double pitch 10' x 20'	£25	£25	£28	£30	2023/4 x September CPI = £28 x 6.7%=£29.88, rounded.
Rent of pitch larger than a double	£30	£30	£33	£35	2023/4 x September CPI = £33 x 6.7%=£35.21, rounded.
Lighting of stall	Free	Free	Free	Free	Free – should we remove this line?
Farmers Market stall	£20+VAT=£24	£20+VAT=£24	£22	Remove-not used.	Remove - not used. Should we remove this line?
Tuesday market flat fee for all stalls regardless of size	£15	£15	£17	£18	2023/4 x September CPI = £17 x 6.7%=£18.14, rounded.
Clearance of Approx.Sized market trade waste. Minimum charge	£50+VAT=£60	£50+VAT=£60	£55	£60	2023/4 x September CPI = £55 x 6.7%=£58.69, rounded. Place Shaping Manager suggests keeping as a deterrent.

CHARITY STALLS	2021/2022	2022/2023	2023/2024	2024/2025	Rationale behind suggested new rate
Payment due at time of booking					
Charitable/voluntary organisations that support Biggleswade. One charity stall available each Market. Each charitable and voluntary organisation is only permitted up to two bookings per year.	£16	£16	£17	£18	2023/4 x September CPI = £17 x 6.7%=£18.14, rounded. Members suggest keeping this to ensure that Charities do not book the Charity stall and then not use it. The Market Superintendent confirmed that only two Charities have booked the stall and then not turned up, in 2023.
Other Charitable/voluntary organisations. Rent payable on or before day of trade (non-refundable).	Please refer to charges in table above.	Please refer to charges in table above.	Please refer to charges in table above.	Please refer to charges in table above.	Please refer to charges in table above. Officers suggest removing this line.

Market fees benchmarking exercise – 2023/24 prices for similar size Town Councils.

Market Stalls - Biggleswade	
Single Pitch 10' x 10'	£17
Double Pitch 10' x 20'	£28
Larger than double	£33
Lighting of stall	Free
Farmer Market stall	£22
Tuesday Market flat fee for all stalls regardless of size	£17
Clearance of unauthorised waste	£55
Charity Stall	£17

Market Stalls – St Neots	
Pitch regardless of size	Free for foreseeable future due to a takeover of Market Square.

Market Stalls – Flitwick	
Pitch regardless of size	£10
Electricity	£2.50
Charity	Free

Market Stalls – Baldock	
Pitch regardless of size	£10

Market Stalls – Hitchin		
Tuesday	£1 per foot	Equivalent to £10 for single pitch
Friday	£1.50 per foot	Equivalent to £15 for single pitch
Saturday	£2.50 per foot	Equivalent to £25 for single pitch
Car Park Permits	£3 per day	

Market Stalls – Leighton Buzzard	
Pitch regardless of size (permanent traders)	£19
Pitch regardless of size (casual traders)	£23
Gazebo, tables, chairs	Free

SCALE OF CHARGES FOR ALLOTMENT HOLDERS

SUGGESTED FEES EFFECTIVE FROM 1st SEPTEMBER 2024

Discussions have taken place with the Town Clerk, Head of Finance, Public Realm Manager, Administrator and Head of Governance

It is believed that allotment holders will accept an inflation rise, but nothing more, although some uncertainty with this.

Officers have performed a benchmarking exercise. The results are at the bottom of this page.

ALLOTMENT RENT	2022/23 Approved fees 1 Sept 22	2023/24 Approved fees 1 Sept 23	2024/25 Suggested fees 1 Sept 24	Rationale behind suggested new rate
Half Plot (approx., 10m by 5m)	£35	£35	£40	2023/4 x September CPI = £35 x 6.7%=£37.35, rounded, with small increase.
Full Plot (approx., 20m by 5m)	£50	£50	£55	2023/4 x September CPI = £50 x 6.7%=£53.35, rounded, with small increase.

Fees are pro-rata'd for new holders with less than one year to renewal.

Deposit for new tenants is £50 for both full and half plots. Deposit refundable subject to the Terms and Conditions of the Tenancy Agreement.

Allotment fees benchmarking exercise – 2023/24 prices for similar size Town Councils.

Town Council	Rent (Full/Half)	Notes
Flitwick	£25.13 for a 5 pole plot.*	Water and portable toilet on site.
Stotfold	£70/£35	Increased this year from £52/£26.
St Ives	£43/£21.50	
Bury St Edmunds	£52 for a 5 pole plot.*	180 on waiting list, now down to 30. Roughly takes a year.

*A 5 pole plot refers to the size of the plot. One plot is roughly 5.5 yards width by length. Therefore, a 5 pole plot is about 27.5 yards by 27.5 yards. This equates roughly to a Biggleswade full plot.

DROVE ROAD AND STRATTON WAY BURIAL GROUNDS

FEES EFFECTIVE FROM 1 APRIL 2024

Non-residents includes anyone who has lived outside of Biggleswade for 3 years or more.

Discussions have taken place with the Town Clerk, Head of Finance, HR & Admin Manager, HR & Deputy Admin Manager

As requested last year's Finance and General Purposes meeting which considered Annual Fees, Officers have undertaken a complete benchmarking process. The outcome of this is Appendix B, Cemetery Fees comparison. This was a useful exercise and confirmed that BTC appears to under charge for non-residents in particular. Some comparisons are less precise as not all local councils offer exactly the same services and products.

INTERMENT (excluding digging the grave)	2022/23 Residents	2022/23 Non Residents	2023/24 Residents	2023/24 Non Residents	2024/25 Residents	2024/25 Non Residents
BABY Still born or less than 1 month. Single depth.	Only pay for plot	Only pay for plot	Only pay for plot	Only pay for plot	Only pay for plot	Only pay for plot
CHILD One month to 18 years. Single depth.	£140	£430	£160	£495	£170	£925
ADULT Over 18 years. Single depth.	£460	£1,280	£530	£1,470	£565	£2,000
ADULT Over 18 years. Double depth.	£610	£1,650	£700	£1,895	£745	£2,700
CREMATED REMAINS For all except still born babies.	£170	£460	£195	£530	£210	£840
CREMATED REMAINS For still born babies into established plot.	Free	Free	Free	Free	Free	Free
WALLED GRAVES AND VAULTS Constructed at the expense of the family in consultation with the Funeral Director & BTC.	£1,420	£3,140	£1,635	£3,610	£2,000	£8,000
SCATTERING OF ASHES Into any existing plot.	-	-	£80	£240	£100	£400
FUNERAL DIRECTION <i>Ashes Interment Only(digging grave, witness interment, backfilling, disposal of soil). For public use only. In addition to Cremated Remains Int. fee above.</i>	-	-	£150	£400	Remove offer	Remove offer
ASHES INTERMENT WITNESS FEE When families do not want to use funeral directors and prefer us to witness interment.	-	-	£150	£400	Remove offer	Remove offer

PURCHASE OF PLOT (bought in advance of loved ones dying or for themselves)	INFORMATION	2022/23 Residents	2022/23 Non Residents	2023/24 Residents	2023/24 Non Residents	2024/25 Residents	2024/5 Non Residents
ADULT Grave 7'6" x 3'6".	100 years	£620	£1,590	£715	£1,830	£765	£3,100
CHILD – under 18 Grave 4' x 2'.	100 years	£140	£370	£160	£425	£200	£800
CREMATED REMAINS 2' x 2'.	100 years	£260	£690	£300	£795	£325	£1,300
Transfer Purchase of Plot to relative or Trustee (owner living). Can be a non-resident who transferred to.	100 years from date of the original grant.	£70	£110	£80	£125	£85	£135
Transfer exclusive Right of Burial to relative/Trustee (owner deceased).	100 years from date of the original grant.	£70	£110	£80	£125	£85	£135

MEMORIAL FEES EFFECTIVE FROM 1 APRIL 2024

GRANT FOR THE RIGHT TO ERECT OR PLACE MEMORIAL	INFORMATION	2022/23 Residents	2022/23 Non Residents	2023/24 Residents	2023/24 Non Residents	2024/25 Residents	2024/25 Non Residents
ADULT GRAVE Monument or headstone and/or kerb stones and/or flat stones and/or kerbs. Charge is overall rather than per item.	Not to exceed 4' in height and 7' in length or 3' in width (7' in width for double plot).	£170	£450	£195	£520	£250	£1,000
ADULT GRAVE – Flat plaque.	Not to exceed 2'6" x 2'6".	£100	£230	£115	£265	£125	£500
ADULT GRAVE Headstone.	Not to exceed 4' in height and 3' in width.	£160	£420	£185	£485	£250	£1,000
CHILD GRAVE Monument or headstone and/or kerb stones and/or flat stones and/or kerbs.	Not to exceed 2' in height and 4' in length and 2' in width.	£150	£380	£170	£435	£190	£760
CREMATED REMAINS Old Sections. CREMATED REMAINS New Sections.	Not to exceed 24" x 18" flat plaque only not to exceed 18" x 18".	£120	£320	£140	£370	£170	£680
VASE ONLY	Not to exceed 18" in height.	£90	£260	£105	£300	£110	£440
ADDED INSCRIPTION – adding in an extra name if buried in same plot.	-	£70	£180	£80	£205	£85	£340
Adult Grave Kerb Stones Only.	-	£200	£340	£230	£390	£250	£1,000

BURIAL RECORD SEARCH FEES	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Each individual search covering period less than 5 years.	£70+VAT=£84	£80	£85	2023/4 x September CPI = £80 x 6.7%=£85.36, rounded.
Each individual search covering period over 5 years (charge per hour).	£60+VAT=£72	£70	£75	2023/4 x September CPI = £70 x 6.7%=£74.69, rounded.
Every certified copy of an entry in burial Register.	£60+VAT=£72	£70	£75	2023/4 x September CPI = £70 x 6.7%=£74.69, rounded.

BENCH OR PLAQUE – new charges	2022/23	2023/24	2024/25
Brass plaque – up to 3 lines and 35 characters per line on existing bench.			£600+VAT=£720
Bench and plaque – New bench and brass plaque – up to 3 lines and 35 characters on each line.			£1,600+VAT = £1,920

SCALE OF CHARGES FOR ORCHARD COMMUNITY CENTRE

FEES EFFECTIVE FROM 1 APRIL 2024

MAIN HALL – CORPORATE	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Hire of Main Hall per hour	£32	£35	£37	2023/4 x September CPI = £35 x 6.7% = £37.35, rounded.
Cost of setting up and / or clearing up hall	£25	N/A	N/A	No longer required as Caretaker Assistance replaces.
Caretaker Assistance	N/A	£10	£10	Repeat cost as this is a neat charge with little push back.
Refreshments Charge – tea, coffee and biscuits	Not charged	£22	£23	2023/4 x September CPI = £22 x 6.7% = £23.47, rounded.
Refundable Deposit (for other functions)	£100	£100	N/A	Not required due to online booking system.
Professional Catering Service			Fees on request	Will vary dependant on requirement.

MAIN HALL – COMMUNITY ACTIVITY CHARGES	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Hire of Main Hall per hour	£25	£28	£30	2023/4 x September CPI = £28 x 6.7% = £29.88, rounded.
Cost of setting up and / or clearing up hall	£25	N/A	N/A	No longer required as Caretaker Assistance replaces.
Caretaker Assistance	N/A	£10	£10	Repeat cost as this is a neat charge with little push back.
Refreshments Charge – tea, coffee and biscuits	Not charged	£22	£23	2023/4 x September CPI = £22 x 6.7% = £23.47, rounded.
Refundable Deposit (for other functions)	£100	£100	N/A	Not required due to online booking system.
Professional Catering Service			Fees on request	Will vary dependant on requirement.
Discount for Local Charities or Local Not for Profit Organisations registered with HMRC for Gift Aid. (Local means within the Biggleswade).	20% Reduction	20% Reduction	20% Reduction	Keep but consider waiving caretaker assistance to try and win back a few of the lost charity customers.
Discount for Block Bookings	10% Reduction for 7 or more bookings	10% Reduction for 7 or more bookings	10% Reduction for 7 or more bookings	Keep this year. Possibly in future consider an loyalty scheme when history has been built in the Acuity booking system. This may include further reduction for customers who have used the Orchard Centre a certain number of times or for a certain number of years.

Only 1 discount may be applied.

TRAINING ROOM – CORPORATE	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Hire Charge – per hour	£28	£31	£33	2023/4 x September CPI = £31 x 6.7% = £33.08, rounded.
Caretaker Assistance	N/A	£10	£10	Repeat cost as this is a neat charge with little push back.
Refreshments Charge – tea, coffee and biscuits	£20+VAT=£24	£22	Catering replaces	Catering replaces as this has never been taken up.

Refundable Deposit (for other functions)	£100	£100	N/A	Not required due to online booking system.
Professional Catering Service			Fees on request	Will vary dependant on requirement.
TRAINING ROOM – COMMUNITY ACTIVITY CHARGES	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Hire Charge – per hour	£20	£22	£24	2023/4 x September CPI = £22 x 6.7% = £23.47, rounded.
Caretaker Assistance	N/A	£10	£10	Repeat cost as this is a neat charge with little push back.
Refreshments Charge – tea, coffee and biscuits	£15+VAT=£18	£16.67	£23	2023/4 x September CPI = £22 x 6.7% = £23.47, rounded.
Refundable Deposit (for other functions)	£100	£100	N/A	Not required due to online booking system.
Catering			Fees on request	Will vary dependant on requirement.
Discount for Local Charities or Local Not for Profit Organisations registered with HMRC for Gift Aid. (Local means within the Parish of Biggleswade)	20% Reduction	20% Reduction	20% Reduction	Keep but consider waiving caretaker assistance to try and win back a few of the lost charity customers.
Discount for Block Bookings	10% Reduction for 7 or more bookings	10% Reduction for 7 or more bookings	10% Reduction for 7 or more bookings	Keep this year, but possibly in future years consider an automatic loyalty scheme when history has been built in the Acuity booking system. This may include further reduction for customers who have used the Orchard Centre a certain number of times or for a certain number of years.

Only 1 discount may be applied.

The training room fees are available for comparative purposes only. If a new arrangement is agreed, the training room fees will not be uploaded onto the Town Council's website.

SCALE OF CHARGES FOR HIRING OF SPORTS FACILITIES

FEES EFFECTIVE FROM 1 APRIL 2024

Discussions have taken place with the Town Clerk, Head of Finance, Place Shaping Manager and Head of Governance

The range of charges in previous years has not really been adequate for the full offer that the Council provides. The suggested fees for the New financial year seeks to correct this. Inflation has also been considered. Pitches are now booked on Acuity, our online booking system. From Jan 2024, we will be invoicing a month in advance, rather than at month-end.

FOOTBALL PITCHES Eagle Farm Road, The Lakes and Stratton Way Recreation Grounds	2022/23	2023/24	2024/25 (up to 2 hours)	Rationale behind suggested new rate
Juniors – pitch and changing rooms	£11.38+VAT=£13.66	£12.60		See below.
Juniors – training area (Stratton Way only). Effective 1 September 2023	Not charged	£6.30		See below.
Adults – pitch only (Stratton Way only)	£28.90+VAT=£34.68	£32.00		See below.
Adults – pitch and changing rooms (Stratton Way only)	£48.17+VAT=£57.80	£53.32		See below.
Juniors – full size pitch			£15	Loosely based on this year with small uplift.
Juniors – full size pitch and changing rooms			£20	Loosely based on this year with small uplift.
Juniors – less than full size pitch			£10	Cheaper to clearly differentiate from full size pitch.
Juniors – less than full size pitch and changing rooms			£15	Cheaper to clearly differentiate from full size pitch.
Adults – full size pitch			£40	Loosely based on Stratton Way charges this year.
Adults – full size pitch and changing rooms			£55	Loosely based on Stratton Way charges this year.
Adults – less than full size pitch			£30	Cheaper to clearly differentiate from full size pitch.
Adults – less than full size pitch and changing rooms			£45	Cheaper to clearly differentiate from full size pitch.

DROVE ROAD TENNIS COURTS	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Monday to Sunday and Bank Holidays-per court per hour-over 18 up to OAP age	No charge	No charge	No charge	If the Council offers a better tennis option in the future, this may be the time to charge? Courts are beginning to fall apart.
Monday to Sunday and Bank Holidays-per court per hour-OAPs, children and unemployed	No charge	No charge	No charge	If the Council offers a better tennis option in the future, this may be the time to charge? Courts are beginning to fall apart.

DROVE ROAD BOWLING GREEN	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Rink-per person per hour (one rink to remain available to public at all times)	£2.63+VAT=£3.15	£2.91	Set by Bowls Club.	Increase of rent to Bowls Club offset by allowing them to keep any income from non-Members.
Rink season ticket - Adults	£43.78+VAT=£52.54	£48.46	Set by Bowls Club.	Increase of rent to Bowls Club offset by allowing them to keep any income from non-Members.
Rink season ticket – OAPs, children and unemployed	£21.89+VAT=£26.27	£24.23	Set by Bowls Club.	Increase of rent to Bowls Club offset by allowing them to keep any income from non-Members.

DROVE ROAD BOWLS CLUB Biggleswade Town Bowls Club Charges	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Drove Road Recreation Ground and Bowls Pavilion	£2,417.30+VAT=£2,900.76	£2,675	£3,600	2023/4 x September CPI = £2,675 x 6.7% = £2,854. Suggesting further increase as expenses of about £10K per year.

FAIRFIELD ROAD (1ST MEADOW) Biggleswade Town Cricket Club Charges	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Lindsell Ground & Pavilion Contribution towards re-decoration, insurance and water charges	£2,417.30+VAT=£2,900.76	£2,675	£3,400	2023/4 x September CPI = £2,675 x 6.7% = £2,854. Suggesting further increase as expenses of about £4K per year.

SCALE OF CHARGES FOR PARKING PERMITS

FEES EFFECTIVE FROM 1 APRIL 2024

Discussions have taken place with the Town Clerk, Head of Finance, Place Shaping Manager and Head of Governance

These have been increased by inflation only, with roundings for practicability.

RESIDENT PARKING	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Monthly Permit	£20	£22	£23	2023/4 x September CPI = £22 x 6.7% = £23.47, rounded.
Quarterly Permit	£45	£50	£53	2023/4 x September CPI = £50 x 6.7% = £53.35, rounded.
Half-yearly	£84	£93	£100	2023/4 x September CPI = £93 x 6.7% = £99.23, rounded.
Annual Permit	£140	£155	£165	2023/4 x September CPI = £155 x 6.7% = £165.39, rounded.

BUSINESS PARKING	2022/23	2023/24	2024/25	Rationale behind suggested new rate
Monthly Permit	£60	£65	£70	2023/4 x September CPI = £65 x 6.7% = £69.36, rounded.
Quarterly Permit	£90	£100	£107	2023/4 x September CPI = £100 x 6.7% = £106.70, rounded.
Half-yearly	£138	£153	£163	2023/4 x September CPI = £153 x 6.7% = £163.25, rounded.
Annual Permit	£250	£275	£293	2023/4 x September CPI = £275 x 6.7% = £293.43, rounded.

County	Description	Interment: Single Depth: Baby (still born or less than one month)	Interment: Single Depth: Child (1 month to 18 yrs) (Resident)	Interment: Single Depth: Child (1 mth to 18 yrs) (Non-Resident)	Interment: Single Depth Adult (Resident)	Interment: Single Depth Adult (Non-Resident)	Interment: Double Depth Adult (Resident)	Interment: Double Depth (Non-Resident)	Interment: Cremated Remains: Adults (Resident)	Interment: Cremated Remains: Adults (Non-Resident)	Interment: Cremated Remains: Babies (Resident)	Interment: Cremated Remains: Babies (Non-Resident)	Walled Graves and Vaults (Residents)	Walled Graves and Vaults (Non-Residents)	Scattering of ashes (Resident)	Scattering of ashes (Non-resident)	Funeral Direction (grave digging, witness interment, backfilling, disposal of soil) (Resident)	Funeral Direction (grave digging, witness interment, backfilling, disposal of soil) (Non-Resident)	Ashes Interment - Witness Fee (For funeral directors only)(Resident)	Ashes Interment - Witness Fee (For funeral directors only)(Non-Resident)	Plot Purchase: Adult (Resident)	Plot Purchase: Adult (Non-Resident)	Plot Purchase: Child (Resident)	Plot Purchase: Child (Non-Resident)	Plot Purchase: Cremated Remains (Resident)	Plot Purchase: Cremated Remains (Non-Resident)	Transfer Exclusive Right of Burial to relative or trustee (owner living) (Resident)	Transfer Exclusive Right of Burial to relative or trustee (owner living) (Non-Resident)	
Other Council's average charge:		£0.00	£139.55	£865.11	£529.09	£1,538.60	£606.45	£1,899.15	£181.85	£565.95			£1,837.00	£4,806.75	£93.00	£213.33					£664.90	£1,996.55	£262.02	£931.82	£305.30	£882.85	£68.17	£102.39	
Uplifted by September CPI (6.7%):			£148.90	£923.07	£564.54	£1,641.69	£647.08	£2,026.39	£194.03	£603.87			£1,960.08	£5,128.80	£99.23	£227.63					£709.45	£2,130.32	£279.58	£994.25	£325.76	£942.00	£72.73	£109.25	
Comparison																													
Biggleswade current charge x CPI 6.7%		£0.00	£170.72	£528.17	£565.51	£1,568.49	£746.90	£2,021.97	£208.07	£565.51			£1,744.55	£3,851.87	£85.36	£256.08					£762.91	£1,952.61	£170.72	£453.48	£320.10	£848.27	£85.36	£133.38	
Suggestion based on benchmarking:		£0.00	£170.00	£925.00	£565.00	£1,640.00	£745.00	£2,025.00	£210.00	£605.00	FREE	FREE	£1,960.00	£5,130.00	£100.00	£260.00	Remove offer	Remove offer			£765.00	£2,130.00	£280.00	£995.00	£325.00	£940.00	£85.00	£135.00	
Recent yearly demand		1	0	0	15	2	7	0	23	3	0	0	0	0	1	0	1	1	2	0	17	2	1	0	12	0	0	0	
Bedfordshire	Biggleswade Town Council	£0.00	£160.00	£495.00	£530.00	£1,470.00	£700.00	£1,895.00	£195.00	£530.00	£0.00	£0.00	£1,635.00	£3,610.00	£80.00	£240.00	£150.00	£400.00	£150.00	£400.00	£715.00	£1,830.00	£160.00	£425.00	£300.00	£795.00	£80.00	£125.00	
	Luton	No charge	£0.00	£950.00	£950.00	£1,900.00	£950.00	£1,900.00	£205.00	£205.00	£0.00	£0.00	£860.00	£1,720.00	£85.00	£85.00	Not provided	Not provided	£225.00	£225.00	£930.00	£1,860.00	No charge	Not available to non-residents	£720.00	£720.00	£80.00	£80.00	
	Stotfold Town Council	£200 - Resident £600 non-resident	£375.00	£1,125.00	£375.00	£1,125.00	£375.00	£1,125.00	£200.00	£600.00	£200.00	£600.00			£70.00	£70.00	Service not listed on STC's List of Charges 23 - 24	Service not listed on STC's List of Charges 23 - 24	Service not listed on STC's List of Charges 23 - 24	Service not listed on STC's List of Charges 23 - 24	£650.00	£1,950.00	£300.00	£900.00	£300.00	£900.00	£70.00	£70.00	
	Kempston	£206.00	£206.00	£103.00	£473.00	£946.00	£656.00	£1,314.00	£92.00	£184.00	£103.00	£206.00				£92.00	£184.00	Service not listed on KTC's Table of Fees and charges for Kempston Cemetery	Service not listed on KTC's Table of Fees and charges for Kempston Cemetery	Service not listed on KTC's Table of Fees and charges for Kempston Cemetery	Service not listed on KTC's Table of Fees and charges for Kempston Cemetery	£401.00	£803.00	£132.00	£264.00	£120.00	£240.00	£63.00	£63.00
	Houghton Regis Town Council	No charge	£161.00	£482.00	£364.00	£1,090.00	£364.00	£1,090.00	£64.00	£192.00	Under 12's - £0; 12 - 16yrs = £64	Under 12's - £133; 12 - 16 yrs = £133					HRTC's fees included in the Interment Fees Costs	HRTC's fees included in the Interment Fees Costs	HRTC's fees included in the Interment Fees Costs	HRTC's fees included in the Interment Fees Costs	£337.00	£1,011.00	£80.00	£240.00	£129.00	£387.00	£53.00	£53.00	
	Dunstable	No charge	£262.00	£985.60	£383.90	£1,534.50	£550.00	£2,282.50	£132.00	£594.00	No charge - up to age 12	No charge - up to age 12	£946.00	£4,257.00		£99.00	Service not listed on DTC's Cemetery Fees list 23 - 24	Service not listed on DTC's Cemetery Fees list 23 - 24	Service not listed on DTC's Cemetery Fees list 23 - 24	Service not listed on DTC's Cemetery Fees list 23 - 24	£473.00	£2,128.50	£216.70	£216.70	£198.00	£891.00			
	Leighton Linlade Town Council	No charge	£216.50	£864.50	£408.50	£1,633.50	£507.00	£2,027.00	£115.50	£461.50	No charge	No charge	£1,092.00	£4,350.00			£111.5 for backfilling only; £56 for arranging the interment of ashes directly with family.	£111.5 for backfilling only; £56 for arranging the interment of ashes directly with family.	Service not listed on LLC's Cemeteries Fees and Charges 22 / 23 List	Service not listed on LLC's Cemeteries Fees and Charges 22 / 23 List	£534.50	£2,137.00	£259.50	£1,037.50	£259.50	£1,037.50	£111.50	£111.50	
	Amphill Town Council	No charge for residents of Amphill. £19 for non-residents.	£87.50	£350.00	£196.50	£786.00	£242.50	£970.00	£98 includes digging of plot by the Council.	£344 includes digging of plot by the Council.	No charge for residents of Amphill.	£19.00					Service not listed on ATC's Fees and Charges List 22 - 23	Service not listed on ATC's Fees and Charges List 22 - 23	Service not listed on ATC's Fees and Charges List 22 - 23	Service not listed on ATC's Fees and Charges List 22 - 23	£196.50	£786.00	£85.00	£340.00	£47.50	£190.00	£21.00	£84.00	
Hertfordshire	Stevenage Borough Council	No charge	£0.00	£0.00	£860.00	£2,580.00	£1,050.00	£3,150.00	£355.00	£1,065.00	No charge	No charge			£75.00	£225.00	Service not listed on SBC's Cemetery Fees and Charges List	Service not listed on SBC's Cemetery Fees and Charges List	Service not listed on SBC's Cemetery Fees and Charges List	Service not listed on SBC's Cemetery Fees and Charges List	£1,265.00	£3,795.00	£275.00	£825.00	£330.00	£990.00	£92.00	£276.00	
	North Herts Council: Baldock, Hitchin, Letchworth x 2, Knebworth, Royston.	No charge	£87.50	£1,738.00	£869.00	£1,738.00	£1,283.00	£2,566.00	£305.00	£610.00	No charge	£610.00	£4,450.00	£8,900.00			Digging of grave included in fees - only during core hours.	Digging of grave included in fees - only during core hours.	Service not listed on NHC's list of fees and charges	Service not listed on NHC's list of fees and charges	£1,272.00	£2,544.00	£1,272.00	£2,544.00	£424.00	£848.00	£61.00	£122.00	
	Hertford Town Council	No charge	£0.00	£2,053.00	£411.00	£2,053.00	£87.00	£2,567.00	£350.00	£1,748.00	No charge	No charge	£0.00	£0.00	£142.00	£709.00	Service not listed on HTC's list of fees and charges	Service not listed on HTC's list of fees and charges	Service not listed on HTC's list of fees and charges	Service not listed on HTC's list of fees and charges	£590.00	£2,951.00	No charge	£2,951.00	£525.00	£2,625.00	£62.00	£62.00	

County	Description	Transfer Exclusive Right of Burial to relative or trustee (owner deceased) (Resident)	Transfer Exclusive Right of Burial to relative or trustee (owner deceased) (Non-Resident)	Memorial Monument, kerb stones or flat stones: Adult Grave (Resident)	Memorial Monument, kerb stones or flat stones: Adult Grave (Non-Resident)	Memorial: Adult Grave: Flat Plaque (Resident)	Memorial: Adult Grave: Flat Plaque (Non-Resident)	Memorial: Adult Grave: Headstone (Resident)	Memorial: Adult Grave: Headstone (Non-Resident)	Memorial: Child grave: Monument or headstone and/or kerb stones and/or flat stones and/or kerbs (Resident)	Memorial: Child grave: Monument or headstone and/or kerb stones and/or flat stones and/or kerbs (Non-Resident)	Memorial: Cremated remains (Resident)	Memorial: Cremated remains (Non-Resident)	Memorial: Vase only (Resident)	Memorial: Vase only (Non-Resident)	Memorial: Added inscription (Resident)	Memorial: Added inscription (Non-Resident)	Adult Kerb Stones (Resident)	Adult Kerb Stones (Non-Resident)	Individual Search covering period less than 5 years	Individual search covering period over 5 years (charge per hour)	Every Certified copy of an entry in burial Register	Memorial Bench: Plaque only	Memorial Bench: Supply, plaque and installation	Comment
Other Council's average charge:		£68.17	£102.39	£319.58	£914.03	£114.36	£284.97	£253.42	£753.46	£181.21	£464.51	£158.11	£448.69	£101.60	£359.62	£63.43	£155.66	£385.37	£1,101.98						
Uplifted by September CPI (6.7%):		£72.73	£109.25	£340.99	£975.27	£122.02	£304.06	£270.40	£803.94	£193.35	£495.63	£168.70	£478.75	£108.41	£383.71	£67.68	£166.09	£411.19	£1,175.81	£0.00	£0.00	£0.00	£0.00	£0.00	
Comparison																									
Biggleswade current charge x CPI 6.7%		£85.36	£133.38	£208.07	£554.84	£122.71	£282.76	£197.40	£517.50	£181.39	£464.15	£149.38	£394.79	£112.04	£320.10	£85.36	£218.74	£245.41	£416.13	£85.36	£74.69	£74.69	£640.20	£1,707.20	
Suggestion based on benchmarking:		£85.00	£135.00	£340.00	£975.00	£125.00	£305.00	£270.00	£805.00	£195.00	£495.00	£170.00	£480.00	£110.00	£385.00	£85.00	£220.00	£410.00	£1,175.00	£85.00	£75.00	£75.00	Case	Case	
Recent yearly demand		1	0	10	1	3	0	3	0	0	1	0	0	0	0	8	1	0	0	5	4	1	0	0	
Bedfordshire	Biggleswade Town Council	£80.00	£125.00	£195.00	£520.00	£115.00	£265.00	£185.00	£485.00	£170.00	£435.00	£140.00	£370.00	£105.00	£300.00	£80.00	£205.00	£230.00	£390.00	£80.00	£70.00	£70.00	£600.00	£1,600.00	Exclusive Right of Burial= 100 years Fees doubled for non-parishioners. No staff charges for attendance at funerals.
	Luton	£80.00	£80.00	£295.00	£295.00	£130.00	£130.00	£295.00	£295.00	£125.00	£125.00	£130.00	£130.00			£75.00	£75.00	£650.00	£650.00	Not included in Luton's offer.	Not included in Luton's offer.	Not included in Luton's offer.	£360.00	Not included in Luton's offer.	Reopening the grave for a second interment: £350
	Stotfold Town Council	£70.00	£70.00	£420.00	£1,260.00	£250.00	£750.00	£420.00	£1,260.00	£130.00	£390.00	£420.00	£1,260.00			£70.00	£70.00	£420.00	£1,260.00	Service not listed on STC's List of Charges 23 - 24	Service not listed on STC's List of Charges 23 - 24	Service not listed on STC's List of Charges 23 - 24	£130.00	Service not listed on STC's List of Charges 23 - 24	* ashes plot cost not on publicised costings - confirmed via Telcon with Helen 05/10/2023.
	Kempston	£63.00	£63.00	£594.00	£1,188.00	£69.00	£138.00	£148.00	£297.00	£148.00	£297.00	£69.00	£138.00	£69.00	138	£51.00	£103.00	£594.00	£1,188.00	Service not listed on KTC Table of Fees and Charges 23/24	Service not listed on KTC Table of Fees and Charges 23/24	Service not listed on KTC Table of Fees and Charges 23/24	£138 resident; £277 non-resident	£1750 - max 5 years.	9ft burial depth x 4ft wide = triple depth ownership. 30 year limit on purchase of plot. Tree dedication: 15 years: £450 resident / £900 non-res. Rose dedication - 15 years: £176 resident / £352 non-resident. Bulb donation scheme: £28 res/£57 non-res.
	Houghton Regis Town Council	£53.00	£53.00	£27.00	£81.00	£26.00	£77.00	£59.00	£176.00	£59.00	£176.00	£26.00	£77.00	£26.00	£77.00	£27.00	£81.00	£27.00	£81.00	£26.00	£26.00	£26.00	£32.00	Service not listed on HRTC's Table of Charges 23 - 24	EROB = 75 yrs.
	Dunstable			£509.30	£2,291.30	£50.60	£227.70	£348.70	£1,568.60	£122.10	£122.10	£166.10	£746.90	£50.60	£227.70	£52.80	£237.60	£509.30	£2,291.30	Service not listed on DTC's Cemetery Fees List	Service not listed on DTC's Cemetery Fees List	Service not listed on DTC's Cemetery Fees List	Service not listed on DTC's Cemetery Fees List	Service not listed on DTC's Cemetery Fees List	EROB = 75 years.
	Leighton Linlade Town Council	£111.50	£111.50	£242.00	£965.00	£90.00	£357.00	£242.00	£965.00	£242.00	£965.00	£242.00	£965.00	£242.00	£965.00	£90.00	£357.00	£408.50	£1,633.50	£56.00	£56.00	£56.00	£0.00	Service not listed on LLTC's Cemeteries Fees and Charges 22 / 23 List	EROB for 50 years, opportunity to purchase additional 25 years for £268 R. £1068.5 NR.
	Ampthill Town Council	£21.00	£84.00	£174.50	£698.00	£52.00	£208.00	£174.50	£698.00	£52.00	£208.00	£52.00	£208.00	£52.00	£208.00	£48.50	£194.00	£174.50	£698.00	Service not listed on ATC's Charges and Fees list.	Service not listed on ATC's Charges and Fees list.	Service not listed on ATC's Charges and Fees list.	Service not listed on ATC's Charges and Fees list.	Service not listed on ATC's Charges and Fees list.	EROB for 75 years.
Hertfordshire	Stevenage Borough Council	£92.00	£276.00	£250.00	£250.00	£235.00	£235.00	£250.00	£250.00	£250.00	£235.00	£235.00				£85.00	£85.00			Service not listed on SBC's list of Fees and charges.	Service not listed on SBC's list of Fees and charges.	Service not listed on SBC's list of Fees and charges.	£500 - 10 yr renewal	Service not listed on SBC's list of Fees and charges.	Child interments are free for under 16 years and under if one or both parents are Stevenage residents. Triple fees on interment and plot purchase only - memorials are flat fee for all.
	North Herts Council: Baldock, Hitchin, Letchworth x 2, Knebworth, Royston.	£61.00	£122.00	£476.00	£1,904.00	£162.00	£648.00	£476.00	£1,904.00	£476.00	£1,904.00	£162.00	£648.00	£170.00	£680.00	£73.00	£292.00	£477.00	£1,908.00	£25.00	£25.00	Service not included in NHC's list of fees and charges.	£143.00	Service not included in NHC's list of fees and charges.	Where a Hertford resident has previously purchased a plot and been interred in the cemetery, normal resident fees apply for the following spouse, partner, parent, sibling or children interments in the same plot, even if they had left the Hertford area.
	Hertford Town Council	£62.00	£62.00	£208.00	£208.00	£79.00	£79.00	£121.00	£121.00	£208.00	£208.00	£79.00	£79.00			£62.00	£62.00	£208.00	£208.00	£62.00	£62.00	£62.00	Service not listed on HTC's list of fees and charges	Service not listed on HTC's list of fees and charges	Child burials free of charge to single depth for Hertford residents only.

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 5th December 2023
Finance Review Update

Implications of Recommendations

Corporate Strategy: Good Governance – ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Not applicable.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background:

This report is an overview of the continued progression of the Finance Review, which is now completed in full with the purely finance action points. There is only one car park action point that remain unfinished.

There are 33 recommendations. Of these, 97% are complete (32) and 3% is part-complete (1). The final item may still be several months away from completion.

Final part complete recommendation:

Here is the progress of the remaining part complete recommendation:

Formalise enforcement arrangements for car parks – the enforcement agreement is still with CBC. Consideration is also required for the software tests currently being conducted by Flowbird, as any further changes in the way the ticket machines work will need to be reflected within the enforcement agreement. Officers are in communication with CBC and hope to arrange a review meeting later in December. CBC will naturally have their own processes after this, including legal consideration etc. The Place Shaping Manager is keen to clarify that he does not expect this to be concluded until late winter.

Recommendation:

For Members to note this report.

Rob Youngs
Head of Finance and Deputy RFO

Appendix A: Updated Finance Review plan

APPENDIX A - ACTION PLAN

STAGE A – RECOMMENDATIONS TO BE IMPLEMENTED IN NEXT 3 MONTHS

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Management Accounting Arrangements</u>		
R1	The Council should proceed with recruiting staff to roles with finance responsibility. These officers will have a key role in: <ul style="list-style-type: none"> - Implementing recommendations set out in this report; - Improving ownership of financial systems and reporting at BTC. 	New Finance Manager in post and Assistant Accountant is being recruited. Accounts Administrator continues in post.	Complete.
R2	The Council needs to make the RBS accounting system more accessible to BTC staff. BTC have recently purchased additional licences for the accounting application. Training should be purchased for staff with finance duties to ensure they have the knowledge to use the accounting system.	Book a training programme for all staff using the RBS Omega Accounting system, ensuring they receive training appropriate for their role. Training mandatory before system access is granted.	Complete.
	<u>Financial Accounting</u>		
R3	The Council is permitted to produce simple income and expenditure accounts. BTC should therefore assess whether it wants to continue producing full Code of Practice accounts at the end of each financial year. This assessment should consider: <ul style="list-style-type: none"> - What are these accounting statements used for? - Do Members and Officers understand these more complicated financial statements? - How much do these statements cost to produce? <p>Accountancy support from DCK will be essential. A number of issues will need to be considered. These include:</p> <ul style="list-style-type: none"> - Amendments to chart of accounts. - Write-off of capital and fixed asset balances from balance sheets. - Possible prior year amendments to AGAR financial statements. . <p>The AGAR provides a basic set of accounts, but more information is needed to provide proper financial information to members and residents.</p>	Decision needed in early part of 2021-22 financial year to allow Council to implement changes for start of 22-23. Request DCK to perform this in-depth task in plenty of time for the start of the financial year 23/24. Rob and Peter to discuss with Derek when here on 11 th and 12 th October. Wait until budget signed off late January, then DCK to work on in February. RY has created the structure, which is a reduced chart of accounts, with less cost centres and an amalgamation of some cost codes, which simply caused confusion. The structure is still expansive enough to permit control of budget spend. New coding structure is being used since 1 st April 2023.	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Council Reserves and Loans</u>		
R4	<p>The Council must undertake an urgent review of all reserves balances in order to assess whether reserves are being held at an appropriate level. There are a number of steps:</p> <ul style="list-style-type: none"> - Review current earmarked reserve balances and determine why these are being held. BTC will need the assistance of DCK Accounting for this work; - Carry out an assessment of what reserves the Council needs to meet known liabilities. This must include an assessment of monies required to maintain the Council's asset base; - Identify any monies that need to be set aside for regulatory or funding reasons (e.g. CIL or deferred grants); - Identify reserves required to fund projects identified in strategic planning; - Establish minimum level of general reserves to be held by the Council. 	This was completed in good time to inform the 22-23 budget setting process.	Complete.
	<u>Debt and Income Policy</u>		
R5	The Council should develop an income and debt collection policy, which should be published on the Council website, and referenced in all booking forms issued by the Council.	Policy needs to be in place to underwrite other improvements to income and debt collection systems. Policy now written, to go to F&GP Nov. Passed at F&GP.	Complete.
	<u>Car Park Income Pay and Display</u>		
R6	<p>BTC to consider purchasing the Facilities Booking Management Module from RBS, to be used for Orchard Centre / Market Stalls / Pitch Booking. The Council should examine the following functions before purchasing:</p> <ul style="list-style-type: none"> - Room booking; - Invoice integration with accounting system; - Exception reports available (e.g. cancelled bookings / unpaid invoices); - Performance reports; - Caretaker Instructions; - Email confirmations from system; - Potential for storage and issue of hire agreements to customers. <p>Training programme for all system users will also need to be purchased.</p>	RBS replaced by Squarespace Scheduling. System in place and training with the Orchard Centre team happening in w/c 10 th October. System can perform all functions except invoice integration. Issues with setting up payment via Stripe, officers awaiting an email/call from Stripe. Squarespace are now called Acuity Scheduling.	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Purchase Orders</u>		
R7	<p>BTC should consider purchasing and implementing the purchase order module of the Omega accounting system from RBS. Should the decision be taken to take up this option, the Council should ensure:</p> <ul style="list-style-type: none"> - All staff who raised and manage purchase orders are given proper training in the new process; - Staff with accounting and financial duties are trained in running reports available on the purchase order system. 	Potential for saving of staff time and improvement in accounting information if implementation can be brought forward. Huge improvements have been made and there is continuous review of the Purchase Order system, with only appropriate staff raising POs. A new PO Request Form was recently implemented.	Complete.
R8	<p>Purchase orders should be issued to all suppliers. These should be issued following a standard template stored in the Council's purchase order system. This should include the following:</p> <ul style="list-style-type: none"> - Payment terms and condition; - Requirement to email invoices to accounts payable email address; - Hyperlink to council terms of trade on website. <p>Signatures should not be included.</p>	Communication of terms and conditions to suppliers. Update – invoices emailed to our Purchase Ledger email box. Desperately trying to get all invoices emailed here rather than to individuals.	Complete.
	<u>Payment of Suppliers</u>		
R9	The Council should move to making payments to suppliers by BACS. This decision should be considered, and approval sought from Full Council prior to implementation.	To start when move to new bank. In place.	Complete.
	<u>Payroll</u>		
R10	The monthly payroll process is not documented. The monthly payroll routine should be documented, and additional staff trained in what needs to be done each month. Documentation should include supervisory checks (e.g. Town Clerk's review of payroll file before submission to George Hay) and records that should be kept on the monthly payroll file.	Council needs to ensure adequate back up in knowledge of payroll process.	Complete.
R11	The Council should assess whether it needs non office staff to continue to complete and submit weekly hard copy timesheets. Consideration should be given to moving to an overtime claim system. Claim forms	Relatively simple administrative change. Now achieved on the Citrus HR system.	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	should be submitted for all preauthorised overtime worked by staff. These should be authorised for payment by the Town Clerk & Chief Executive.		
	<u>Bank Account</u>		
R12	The Council should continue with plans to allocate read access for relevant staff to the Council's main bank account. All requests for access to be signed off by the Town Clerk & Chief Executive & Chief Executive.	Urgent - staff need read access to check income from customers has cleared bank. In place – the Finance Team are reconciling the main bank account daily, permitting updated information.	Complete.
R13	The Council to finalise arrangements for installation of a card payment machine at the main office. In due course, consideration should be given to installing a second portable machine to be used to collect payments for markets and events, as well as acting as a backup machine in busy times.	Unity Trust use Elavon who will install a card machine in the office and provide a portable one for the Market Square. They will also provide training. Implemented, three card machines.	Complete.
	<u>Internal Audit</u>		
R14	Internal Audit reports should be made publicly available on the Council website once they have been reviewed at a council meeting.	Compliance with NALC Practitioner Guide best practice.	Complete.

STAGE B – RECOMMENDATIONS TO BE IMPLEMENTED IN MONTHS 3-6

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Management Accounting Arrangements</u>		
R15	A consultation exercise should be carried out with Members, in order to ascertain what finance reports they wish to see and when they want to see them. Once this has been determined, The Town Clerk & Chief Executive should set up a budget monitoring timetable to be followed each month and quarter to ensure budget monitoring becomes part of Council routine. Financial regulations may need to be amended.	New management accounts reporting structure to be put in place before new financial year. RY has discussed with RP asking what he would like-he will consider and get back late Nov. Meetings with new Chair and Deputy Chair of FGP have permitted progression of this. New reports and process agreed at F&GP 180723	Complete.
R16	The Town Clerk & Chief Executive should establish a budget virement process. Officers and Members can then seek Council approval for changes to the agreed budget as circumstances change in the year. Once approved, virements to be posted to the accounting system, cross-referenced to the relevant minute, using the virement function.	To be put in place before new financial year.	Complete.
R17	The Town Clerk & Chief Executive should ascertain whether the Council wishes to continue the process of recharging admin and staff costs to services. This assessment should consider how the information is used and is it worth the cost of production. The complexity the recharge process adds to the accounts should also be considered.	Recharging to happen at year-end only to avoid too much complexity at month-end but to ensure at year-end that the published accounts do not misrepresent costs.	Complete.
	<u>Council Reserves and Loans</u>		
R18	The Council should adopt a formal reserves policy and ensure that reserves are reviewed against this policy on at least an annual basis. This should form future budget and precept setting. Decisions on transfers to and from reserves should be reported to and approved by F&GP Committee as part of this review process.	Needs to be approved in good time for start of 21-22 financial year.	Complete.
	<u>Debt and Income Policy</u>		
R19	The Council must be systematic in the way it collects debt. Whilst recommendations above should reduce the number of transactions that are collected in arrears, some income will still be collected after an invoice is issued.	BTC needs to put process in place to ensure debts are pursued promptly.	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<p>The Council should work with the accountancy system provider RBS, to identify whether debt reminder letters can be produced automatically by the system 14 and 28 days after debts fall due.</p> <p>The sales ledgers should also be reviewed by the Town Clerk & Chief Executive every month, with decisions about follow up action on debts determined as part of the review. The aim of this review should be to ensure that debts are collected or reasons for late payment understood and documented.</p>		
	<u>Payment of Suppliers</u>		
R20	<p>The Council should set up a documented payment run process. This should include:</p> <ul style="list-style-type: none"> - Checks to be carried out before invoices are presented for payment. This includes matching to purchase orders, confirmation that services have been delivered and confirmation of correct charge by supplier. These checks should cross reference to financial regulations. - Documentation to be sent to authorised signatories to support the payment run. Ideally this should be made available electronically. - a clear timetable for closing date for receipt of invoices, and prebooked diary slots for DCK Accountant / FTC finance Staff / Town Clerk & Chief Executive and Councillors. 	Documentation of existing process and preparation for move to BACS payments. In place.	Complete.
R21	Supplier payment information will need to be obtained from all suppliers prior to making a payment. New supplier information, and any changes to supplier payment records must be checked by phone to a known contact number prior to input into the accounting system.	Essential anti-fraud control.	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Internal Audit</u>		
R22	The Council should carry out an annual review of internal audit arrangements following guidance in the Practitioners' Guide. This review should be added as a standing task to be completed in January of each financial year by F&GP Committee.	NALC Practitioners' Guide requirement. RY progressing ready for F&GP early January. New internal auditor agreed at F&GP in March 23.	Complete.

STAGE C – RECOMMENDATIONS TO BE IMPLEMENTED BY 01.04.22

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Council Reserves and Loans</u>		
R23	The Council should set up new reserve accounts on the accounting system. Separate reserve accounts should be set up for each earmarked reserve identified at recommendation 9 above, and accounting entries posted to the reserves as reserves are spent / replenished.	Reserves being managed adequately and signed off by Members.	Complete.
	<u>Car Park Income Pay and Display</u>		
R24	Work to add payment by phone as an option for car park users should continue. Care should be taken to select an option that works with systems used by the enforcement team. The Place Shaping Manager has commenced scoping work with the enforcement team at CBC.	Report going to Full Council on 13th Dec, outlining the tender specification. The tender will result in a new supplier by August 23. CBC happy to collaborate to allow payment by phone.	Complete.
	<u>Car Park Income – Permits</u>		
R25	The Council should work with the enforcement team to assess whether it would be possible to move to a virtual parking permit system.	CBC Officers have informed BTC Officers of the virtual parking permit system they use. Officers are awaiting a response from the supplier to establish feasibility and cost. Officers have also reached out to Flowbird and await a response. The system would form part of the enforcement agreement if used as it's necessary that CBC Enforcement Officers enforce this. Two companies have been approached which are compatible with Imperial 3Sixty, which is necessary for CBC enforcement. Meetings have been held with both companies and both asked for sight of the policy BTC use for giving out permits. This is so they can provide an accurate price based on volume of permits issued, complexity of system etc. A draft policy will be provided to TCM in October and the agreed document eventually can be sent to each company then a meeting will be held with each and CBC Parking Enforcement.	Part complete

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
R26	BTC should formalise enforcement arrangements, and a contract or service level agreement established with CBC.	This action has longstanding been labelled as an August 2023 completion date. This is because the new contract for the car park management systems wasn't due to go live until August as the existing contract expires on 31 st July. It is anticipated that the new machines will be installed mid-late August. Officers are still processing the machine specification requirements with the supplier and will communicate this with select Members when appropriate. At this point, it will become very clear how the machines will work and this can be communicated to CBC. The necessary points can be added into the enforcement agreement to ensure any changes to the existing enforcement (i.e. ticketless) are captured. In the interim period, Officers have sent CBC a draft agreement for their review and are awaiting feedback. ETA 31 st August 2023, subject to CBC agreeing the terms and signing. The Place Shaping Manager still awaits feedback from CBC on this. Software tests are currently being conducted by Flowbird, as any further changes in the way that the ticket machines work will need to be reflected in the enforcement agreement. These tests are expected to be completed on the 19 th October.	Part complete
	<u>Allotment and Sports Pitch Income</u>		
R27	The Council should aim to move as many allotment tenants as possible on to direct debit at next renewal date.	Not being pursued due to many allotment holders preferring to pay by credit card or BACS rather than set up a DD for an annual payment.	Complete.
R28	BTC to consider moving allotment records to the RBS Allotment Module and seeking to maximise integration with the Council's Finance system.	This is now on RBS and being utilised for invoicing.	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
R29	The Council should move football pitch hire on to termly billing arrangements. Overall pitch requirements should be agreed with football clubs before the start of each football season, and a contract signed with the treasurer of each football club. Invoices should then be issued for three payment dates (for example 1 September / 1 January / 1 March) and followed up by BTC staff. This ensures payments are made in advance of use. There should be no refunds for unused hires, although the Council may have discretion to award credit notes in periods of very poor weather.	We can do this and will aim to start this from 1 Jan.	Complete.
R30	The Council should ensure that it understands VAT rules in area of sports pitches– No VAT is chargeable when a club is a regular hirer (a series of more than 10 sessions).	Recent update adhered to.	Complete.
R31	The Council should aim to move sports club lease payments on to direct debit at next renewal date. The clubs will need to be informed in advance of next rental payment.	Can progress when Unity Trust is in place. Aim to have in place to receive first DDs in January. Due to lease payments often only being annual, DD is considered inefficient.	Complete.
	<u>Cemeteries</u>		
R32	Terms and Conditions on the fees and charges notice for cemeteries should be amended to require payment by bank transfer. This should be implemented immediately for all accounts managed by funeral directors.	Accounts no longer settled by cheque. Booking to be online and payment online.	Complete.
	<u>Internal Audit</u>		
R33	The Council should change internal auditor for the 22-23 financial year. Competitive quotes should be sought from internal auditors operating in the Bedfordshire area.	Auditor has not been changed for many years. Rob is obtaining quotes, all three expected by 25 th November. Agreed and in place.	Complete.

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 5th December 2023
Original Estimate Planning Cycle Progression

Implications of Recommendations

Corporate Strategy: Good Governance – ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Progression towards completing the precept request to meet the deadline.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background:

This report is an overview of the progress made particular to the Original Estimate Planning Cycle.

Current major areas of consideration:

There are four main current steps:

1. Changes in staff - there are currently several posts being recruited for. The outcome of the recruitment processes will naturally affect the staffing costs for 2024/25. It is worth noting that the Autumn Statement, dated 22nd November 2023, affected only employee National Insurance. It did not change employer National Insurance rates or brackets.
2. The Council's fleet - decisions regarding the potential replacement of some of the vehicles, are being considered in detail this evening. The outcomes will naturally feed into the precept request.
3. Annual fees 24/25 - these are also being considered this evening and will affect the income for the Council, based on volumetrics and recent history etc.
4. The Orchard Centre Business Plan - this is being considered this evening and has the potential to impact both future income and expenditure relating to our Community Centre.

Future steps:

There are still many steps before our final precept. Here are the main forthcoming steps:

1. The outcomes from this evening's meeting will be fed into the precept calculations.
2. All cost centres and cost codes will be reviewed at Officer level. This is to ensure that any recent intelligence is captured.
3. Growth items will be summarised following the Member meeting held on the 31st October. Overall values for each grading can then be considered at Finance and General Purposes on the 16th January.
4. The full budget reports will be delivered to Finance and General Purposes on the 16th January. Three options will be offered, with the aim that one is considered suitable to recommend to Full Council the following week.
5. The recommended option will be presented to Full Council on the 23rd January. A decision is required to ensure the CBC deadline is met.
6. On the 24th January the Town Clerk and Chief Executive and the Head of Finance and Deputy RFO will complete the forms and submit the Town Council's precept request.

Recommendation:

For Members to note this report.

Rob Youngs
Head of Finance and Deputy RFO

Appendix A: Updated Original Estimate Cycle.

Date	Description	Attendees/Officer Lead	Output	Status
7th September 2023	Communicate with Central Bedfordshire Council to acquire deadlines for submission of precept request.	Rob Youngs	Clean CBC timetable.	Completed.
15th September 2023	Clean estimate of all payroll staffing costs, including projection of pay inflation.	Rob Youngs, Helen Calvert	Clean estimate of Staff costs for 24/25.	Completed.
25th September 2023	Review staff payroll costs.	Peter Tarrant, Rob Youngs and Helen Calvert	Staff costs reviewed in-depth.	Completed.
6th October 2023	Review latest projected outturn for 23/24 after half-year accounts finalised.	Peter Tarrant and Rob Youngs	Projected outturn 23/24.	Completed.
6th October 2023	Management Meetings to identify 23/24 growth requirements, revenue projections and current cost reviews.	Peter Tarrant, Rob Youngs and Karim Hosseini	Identification of 23/24 growth requirements, revenue projections and general reviews.	Completed.
9th October 2023	Management Meetings to identify 23/24 growth requirements, revenue projections and current cost reviews.	Peter Tarrant, Rob Youngs, Karim Hosseini, Jonathan Wooley, Isaac Lord, Helen Calvert, Louise Millsip	Identification of 23/24 growth requirements, revenue projections and general reviews.	Completed.
10th October 2023	Management Meetings to identify 23/24 growth requirements, revenue projections and current cost reviews.	Peter Tarrant, Rob Youngs, Karim Hosseini, Jonathan Wooley, Isaac Lord, Helen Calvert, Sian Van Der Merwe	Identification of 23/24 growth requirements, revenue projections and general reviews.	Completed.
12th October 2023	Entering suggested new Original Estimate for 23/24, onto Rialtas.	Rob Youngs	24/25 original draft budget in Rialtas.	Completed.
13th October 2023	Thorough accuracy and sense-check review of suggested new Original Estimate for 23/24, on Rialtas.	Peter Tarrant and Rob Youngs	24/25 original draft budget in Rialtas fully reviewed for accuracy.	Completed.
20th October 2023	Provide a thorough update to F&GP Chair and Deputy Chair.	Peter Tarrant, Duncan Strachan, Inessa Agnew and Rob Youngs	Fully informed Chair and Deputy Chair of F&GP.	Completed.
27th October 2023	Meeting with Senior Members (Mayor, Deputy Mayor, Chair of F&GP, Deputy Chair of F&GP) to review the draft Original Estimate 24/25. When agreed in principle, a report will be created.	Peter Tarrant, Mark Foster, Mark Knight, Duncan Strachan, Inessa Agnew and Rob Youngs	Initial sign off from Senior Members, thus enabling a draft report to F&GP.	Completed.
31st October 2023	Consultation with broader Members.	All Members	Broad Member sign off.	Completed.
16th November 2023	Consultation with broader Members.	All Members.	Annual fees and fleet.	Completed.
5th December 2023	Last main input elements being considered, with detail presented to F&GP.	F&GP	Final decisions on the Annual Fees, fleet and consideration of The Orchard Centre business plan .	Meeting set-up, commencing at 7.

16th January 2023	Sign off at F&GP Committee.	F&GP	Agree on a formal resolution ready to be presented to Town Council on 23 rd January.	Meeting set-up, commencing at 7.
23rd January 2023	Sign off at Town Council.	Town Council	Final precept agreed by Members.	Meeting set-up, commencing at 7.
24th January 2023	Complete CBC forms with precept request.	Rob Youngs	To be signed by Peter Tarrant as RFO.	Submit as quickly as possible, as agreed with CBC.

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 5th December 2023
Risk Management Update

Implications of Recommendations

Corporate Strategy: Good Governance – ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Robust banking proceedings with appropriate separation of duties. Setting a sufficient precept for 24/25.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background:

Officers introduced a new risk enterprise framework in March 2023, which is available as “read only” to Members on SharePoint. This followed a complete review of all risks across all categories for the Town Council and which completed the Town Council’s internal auditor action.

The Operational Management Team meet once a month and Risk Management is always on the agenda. This wider management team update the framework with risks as they emerge and also as standing risks are resolved.

In addition, after a Member request, we have added some “dates to be completed by” to the risk framework and these have been completed as a management team.

Summary:

Three risks, rated highest by Managers on the risk framework, have been identified in the last month. These are:

1. Recruitment and retention of the workforce. Mitigation is underway to preserve the establishment.
2. Fleet replacement. Separate report refers. There is a risk of continuing with the existing fleet at increased maintenance cost and increased days off the road.
3. Projects. At the legal stage with two resolved projects.

Recommendation:

For Members to note this report and the mitigations and ascertain the potential impact to the Town Council.

Karim Hosseini
Head of Governance and Strategic Partnerships

Rob Youngs
Head of Finance and Deputy RFO

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 5th December 2023
Quarterly bank reconciliations

Implications of Recommendations

Corporate Strategy: Good Governance - ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Compliance with Financial Regulations.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background

Section 2.2 of the Council's Financial Regulations states that:

"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]."

The bank statements and reconciliations for the quarter end to 30th September 2023 were shared with Councillor Barrett on the 10th October 2023 and were signed in accordance with the Financial Regulations. All documents have also been signed by the Responsible Finance Officer.

These are all attached as follows:

- 1) Unity Trust main current account. Please see Appendix A for the Rialtas reconciliation and Unity Trust bank statements.
- 2) Unity Trust salary current account. Please see Appendix B for the Rialtas reconciliation and Unity Trust bank statements.
- 3) CCLA account number one. Please see Appendix C for the Balance Sheet indicating the balance in the Council's accounts and the CCLA bank statement.
- 4) CCLA account number two. Please see Appendix D for the Balance Sheet indicating the balance in the Council's accounts and the CCLA bank statement.
- 5) Petty cash. For completeness, the petty cash reconciliation is included as Appendix E, along with the Balance Sheet indicating the balance in the Council's accounts.

Recommendation:

For Members to note this report and review the supporting documentation.

Rob Youngs
Head of Finance and Deputy RFO

Appendix A - Unity Trust main current account
Appendix B - Unity Trust salary account
Appendix C - CCLA account number one
Appendix D - CCLA account number two
Appendix E - Petty cash

Date: 30/09/2023

Biggleswade Town Council

Page 1

Time: 20:03

**Bank Reconciliation Statement as at 30/09/2023
for Cashbook 1 - Unity Trust A/C**

User: RY

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Current A/C	30/09/2023		508,854.47
			<u>508,854.47</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			508,854.47
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			508,854.47
		Balance per Cash Book is :-	508,854.47
		Difference is :-	0.00

Signatory 1:

Name

Signed

PETER TARRANT

Date

30/09/23

Signatory 2:

Name

Signed

GARY BARBER

Date

10.10.23.

Your Account Statement



For Businesses. For Communities. For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Robert Youngs
Biggleswade Town Council
The Old Court House
4 Saffron Road
Biggleswade
SG18 8DL

Date: 30/09/2023

Account Name: Biggleswade Town Council

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20468376

Your arranged overdraft limit is £0.00

Our new Online Banking is now available for everyone to use, giving you benefits like a refreshed new look, with simpler navigation. Finding your way around on a desktop or mobile phone is easier than ever.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: [FSCS.org.uk](https://www.fscs.org.uk) or refer to our FSCS Information Sheet and Exclusions List at [unity.co.uk/fscs](https://www.unity.co.uk/fscs)

Contact Us



Call us: 0345 140 1000



Email us: us@unity.co.uk



Visit us: [unity.co.uk](https://www.unity.co.uk)

Your Current T2 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
03/09/2023		Balance brought forward	£0.00	£0.00	£248,066.64
04/09/2023	Credit	G WarnerLiggett	£0.00	£35.00	£248,101.64
04/09/2023	Credit	RONCEV DUV	£0.00	£35.00	£248,136.64
04/09/2023	Credit	A Skilton	£0.00	£35.00	£248,171.64

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Statement number 015

For Businesses.
For Communities.
For Good.

Unity Trust Bank plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Unity Trust Bank is entered in the Financial Services Register under number 204570. Registered Office: Four Brindleyplace, Birmingham, B1 2JB. Registered in England and Wales no. 1713124. Calls may be monitored and recorded for training, quality and security purposes. © Unity Trust Bank. All Rights Reserved.

INVESTORS IN PEOPLE
We invest in people. Gold



Your Current T2 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
04/09/2023	Credit	UDALCOVA N M	£0.00	£150.00	£248,321.64
04/09/2023	Credit	COLLINS N J A F	£0.00	£50.00	£248,371.64
04/09/2023	Credit	G Player	£0.00	£35.00	£248,406.64
04/09/2023	Credit	PUBLIC SECTOR DEPO	£0.00	£1,464.41	£249,871.05
04/09/2023	Credit	PUBLIC SECTOR DEPO	£0.00	£926.02	£250,797.07
04/09/2023	Credit	Credit 000044	£0.00	£50.00	£250,847.07
04/09/2023	Credit	Credit 000045	£0.00	£120.00	£250,967.07
04/09/2023	Credit	Barehead Kerry	£0.00	£50.00	£251,017.07
04/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£128.00	£251,145.07
04/09/2023	Credit	Philp Anne	£0.00	£35.00	£251,180.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£40.00	£0.00	£251,140.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£258.00	£0.00	£250,882.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£327.00	£0.00	£250,555.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£337.00	£0.00	£250,218.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£106.00	£0.00	£250,112.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£164.00	£0.00	£249,948.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£329.00	£0.00	£249,619.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£283.00	£0.00	£249,336.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£1,081.00	£0.00	£248,255.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£17.00	£0.00	£248,238.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£87.00	£0.00	£248,151.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£10.00	£0.00	£248,141.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£1,040.00	£0.00	£247,101.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£62.00	£0.00	£247,039.07

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Date	Type	Details	Payments Out	Payments In	Balance
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£21.00	£0.00	£247,018.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£205.00	£0.00	£246,813.07
05/09/2023	Direct Debit	Direct Debit (CENTRAL BEDS CNCL)	£2,173.00	£0.00	£244,640.07
05/09/2023	Credit	J Carpenter	£0.00	£50.00	£244,690.07
05/09/2023	Credit	EMS	£0.00	£155.00	£244,845.07
05/09/2023	Credit	Biggleswade Allotm	£0.00	£35.00	£244,880.07
05/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£76.00	£244,956.07
05/09/2023	Credit	Fiona Duffy	£0.00	£35.00	£244,991.07
05/09/2023	Credit	S Russell	£0.00	£36.00	£245,027.07
05/09/2023	Credit	Felicity Rainbow	£0.00	£35.00	£245,062.07
05/09/2023	Credit	KEMPSTON TOWN COUNCIL	£0.00	£80.00	£245,142.07
06/09/2023	Credit	ZEMKE DT	£0.00	£50.00	£245,192.07
06/09/2023	Credit	EMS	£0.00	£188.00	£245,380.07
06/09/2023	Credit	EMS	£0.00	£123.00	£245,503.07
06/09/2023	Credit	Credit 000047	£0.00	£297.00	£245,800.07
06/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£74.00	£245,874.07
06/09/2023	Credit	M Mason	£0.00	£85.00	£245,959.07
06/09/2023	Credit	GREGORY DS+NS	£0.00	£35.00	£245,994.07
07/09/2023	Credit	HODGES E	£0.00	£50.00	£246,044.07
07/09/2023	Credit	Soan Kara	£0.00	£35.00	£246,079.07
07/09/2023	Credit	BEDFORDSHIRE HOSP	£0.00	£150.80	£246,229.87
07/09/2023	Credit	EMS	£0.00	£35.00	£246,264.87
07/09/2023	Credit	EMS	£0.00	£34.00	£246,298.87
07/09/2023	Credit	P Birchall	£0.00	£85.00	£246,383.87

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07/09/2023	Credit	G Page	£0.00	£35.00	£246,418.87
07/09/2023	Credit	Deer David	£0.00	£50.00	£246,468.87
07/09/2023	Credit	Deer David	£0.00	£35.00	£246,503.87
07/09/2023	Credit	S Bentley	£0.00	£35.00	£246,538.87
07/09/2023	Credit	Melton James	£0.00	£35.00	£246,573.87
07/09/2023	Credit	HALL CA BPO	£0.00	£35.00	£246,608.87
07/09/2023	Credit	ANTHONY HUGHES	£0.00	£50.00	£246,658.87
07/09/2023	Credit	PEARCE LP	£0.00	£50.00	£246,708.87
08/09/2023	Direct Debit	Direct Debit (SSE ELECTRICITY)	£17.47	£0.00	£246,691.40
08/09/2023	Direct Debit	Direct Debit (SSE ELECTRICITY)	£156.71	£0.00	£246,534.69
08/09/2023	Direct Debit	Direct Debit (SSE ELECTRICITY)	£1,657.72	£0.00	£244,876.97
08/09/2023	Credit	TAYLORNEWBO	£0.00	£50.00	£244,926.97
08/09/2023	Credit	EMS	£0.00	£50.00	£244,976.97
08/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£177.50	£245,154.47
08/09/2023	Credit	P Brown	£0.00	£50.00	£245,204.47
08/09/2023	Credit	A Falconer	£0.00	£35.00	£245,239.47
08/09/2023	Credit	MARCUS SAUN KEOLEN GILLEN	£0.00	£35.00	£245,274.47
08/09/2023	Credit	P Cooke	£0.00	£35.00	£245,309.47
08/09/2023	Credit	HICKS +TAYLER	£0.00	£35.00	£245,344.47
08/09/2023	Credit	M Manea	£0.00	£35.00	£245,379.47
08/09/2023	Credit	MOLINARIKRI	£0.00	£50.00	£245,429.47
08/09/2023	Credit	MR J C MRS C A M	£0.00	£35.00	£245,464.47
08/09/2023	Credit	SONNY KHAIRA	£0.00	£35.00	£245,499.47
08/09/2023	Credit	MAUREEN PARK	£0.00	£35.00	£245,534.47

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11/09/2023	Direct Debit	Direct Debit (BNP PARIBAS LEASIN)	£594.94	£0.00	£244,939.53
11/09/2023	Direct Debit	Direct Debit (GOCARDLESS)	£68.64	£0.00	£244,870.89
11/09/2023	Direct Debit	Direct Debit (GOCARDLESS)	£211.20	£0.00	£244,659.69
11/09/2023	Direct Debit	Direct Debit (GOCARDLESS)	£4,306.33	£0.00	£240,353.36
11/09/2023	Direct Debit	Direct Debit (SSE ELECTRICITY)	£41.66	£0.00	£240,311.70
11/09/2023	Direct Debit	Direct Debit (SSE ELECTRICITY)	£121.89	£0.00	£240,189.81
11/09/2023	Direct Debit	Direct Debit (SSE ELECTRICITY)	£38.02	£0.00	£240,151.79
11/09/2023	Direct Debit	Direct Debit (SSE ELECTRICITY)	£126.59	£0.00	£240,025.20
11/09/2023	Transfer	Transfer to 20468389	£75,000.00	£0.00	£165,025.20
11/09/2023	Credit	J Fisher	£0.00	£35.00	£165,060.20
11/09/2023	Credit	SIMPSON M	£0.00	£35.00	£165,095.20
11/09/2023	Credit	JESSICA SLENDER	£0.00	£35.00	£165,130.20
11/09/2023	Credit	P Turner	£0.00	£35.00	£165,165.20
11/09/2023	Credit	MR J R DEAN	£0.00	£50.00	£165,215.20
11/09/2023	Credit	Shadbolt Ian	£0.00	£50.00	£165,265.20
11/09/2023	Credit	Radzewicz Ewelina	£0.00	£35.00	£165,300.20
11/09/2023	Credit	R Welgamage	£0.00	£50.00	£165,350.20
11/09/2023	Credit	HANA FOLTYNOVA	£0.00	£100.00	£165,450.20
11/09/2023	Credit	BELL MJ	£0.00	£50.00	£165,500.20
11/09/2023	Credit	DOBSON N+D	£0.00	£35.00	£165,535.20
11/09/2023	Credit	C Meresi	£0.00	£85.00	£165,620.20
11/09/2023	Credit	Enright Emma	£0.00	£333.50	£165,953.70
11/09/2023	Credit	CENTRAL BEDS CNCL	£0.00	£766,620.50	£932,574.20
11/09/2023	Credit	WILFORD LJ	£0.00	£35.00	£932,609.20

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11/09/2023	Credit	TURNER J	£0.00	£226.80	£932,836.00
11/09/2023	Credit	Shotokan Karate Club	£0.00	£226.80	£933,062.80
11/09/2023	Credit	KADZIRANGE K	£0.00	£35.00	£933,097.80
11/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£120.50	£933,218.30
11/09/2023	Credit	BABYBALLET BIGGLES	£0.00	£663.52	£933,881.82
11/09/2023	Credit	LOCK RL	£0.00	£35.00	£933,916.82
11/09/2023	Credit	ANDREWS D	£0.00	£50.40	£933,967.22
12/09/2023	Credit	EMS	£0.00	£310.00	£934,277.22
12/09/2023	Credit	Credit 000048	£0.00	£715.00	£934,992.22
12/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£80.00	£935,072.22
12/09/2023	Credit	S Nissinen	£0.00	£50.00	£935,122.22
13/09/2023	Credit	EMS	£0.00	£153.00	£935,275.22
13/09/2023	Credit	EMS	£0.00	£117.00	£935,392.22
13/09/2023	Credit	Credit 000049	£0.00	£219.00	£935,611.22
13/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£53.20	£935,664.42
14/09/2023	Credit	S McShane	£0.00	£85.00	£935,749.42
14/09/2023	Credit	EMS	£0.00	£85.00	£935,834.42
14/09/2023	Credit	EMS	£0.00	£68.00	£935,902.42
14/09/2023	Credit	GEOFFREY BRUERTON	£0.00	£89.10	£935,991.52
14/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£108.50	£936,100.02
14/09/2023	Credit	CANTINA MEXICAN CAFE LIMITED	£0.00	£150.00	£936,250.02
14/09/2023	Credit	AGNEW JC I	£0.00	£64.00	£936,314.02
15/09/2023	Direct Debit	Direct Debit (INTEGRATING SOLUTI)	£242.74	£0.00	£936,071.28
15/09/2023	Direct Debit	Direct Debit (ISUZU CHIRE)	£410.64	£0.00	£935,660.64

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15/09/2023	Credit	EMS	£0.00	£153.00	£935,813.64
15/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£74.50	£935,888.14
15/09/2023	Credit	Eleanor Weir	£0.00	£85.00	£935,973.14
18/09/2023	Direct Debit	Direct Debit (BRITISH TELECOM)	£666.28	£0.00	£935,306.86
18/09/2023	Direct Debit	Direct Debit (PENINSULA BUSINESS)	£39.70	£0.00	£935,267.16
18/09/2023	Direct Debit	Direct Debit (LLOYDS BANK PLC)	£589.40	£0.00	£934,677.76
18/09/2023	Direct Debit	Direct Debit (WL ITS FUELGENIE)	£749.49	£0.00	£933,928.27
18/09/2023	Credit	QUICKE COO	£0.00	£85.00	£934,013.27
18/09/2023	Credit	BFS GROUP LTD	£0.00	£1,337.50	£935,350.77
18/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£103.50	£935,454.27
18/09/2023	Credit	WHITMARSH HJ	£0.00	£136.00	£935,590.27
19/09/2023	Credit	NETWORK RAIL	£0.00	£9,000.00	£944,590.27
19/09/2023	Credit	Post Office Cash Deposit 158106 158106	£0.00	£526.00	£945,116.27
19/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£61.50	£945,177.77
19/09/2023	Credit	Biggleswade Allotm	£0.00	£35.00	£945,212.77
19/09/2023	Credit	THE SILVE B T/AS	£0.00	£85.00	£945,297.77
20/09/2023	Direct Debit	Direct Debit (EMS)	£60.42	£0.00	£945,237.35
20/09/2023	Direct Debit	Direct Debit (EMS)	£60.87	£0.00	£945,176.48
20/09/2023	Direct Debit	Direct Debit (EMS)	£60.75	£0.00	£945,115.73
20/09/2023	Direct Debit	Direct Debit (GOCARDLESS)	£75.00	£0.00	£945,040.73
20/09/2023	Direct Debit	Direct Debit (AIBMS)	£139.62	£0.00	£944,901.11
20/09/2023	Credit	EMS	£0.00	£35.00	£944,936.11
20/09/2023	Credit	EMS	£0.00	£134.00	£945,070.11
20/09/2023	Credit	Post Office Cash Deposit 158106 158106	£0.00	£190.00	£945,260.11

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20/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£88.00	£945,348.11
21/09/2023	Direct Debit	Direct Debit (E.ON NEXT)	£79.20	£0.00	£945,268.91
21/09/2023	Direct Debit	Direct Debit (PUBLIC WORKS LOANS)	£6,259.87	£0.00	£939,009.04
21/09/2023	Credit	CAREFORD E C	£0.00	£50.00	£939,059.04
21/09/2023	Credit	EMS	£0.00	£35.00	£939,094.04
21/09/2023	Credit	EMS	£0.00	£34.00	£939,128.04
21/09/2023	Credit	Credit 000050	£0.00	£35.00	£939,163.04
21/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£97.50	£939,260.54
21/09/2023	Credit	AVIVA	£0.00	£450.00	£939,710.54
21/09/2023	Credit	H Yildirim	£0.00	£35.00	£939,745.54
22/09/2023	Credit	EMS	£0.00	£57.00	£939,802.54
22/09/2023	Credit	ELECTION ACCOUNT 2	£0.00	£448.00	£940,250.54
22/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£95.50	£940,346.04
22/09/2023	Credit	SECURECL LTD SW	£0.00	£2,100.00	£942,446.04
22/09/2023	Credit	Ross Christopher	£0.00	£35.00	£942,481.04
25/09/2023	Direct Debit	Direct Debit (EE LIMITED)	£506.39	£0.00	£941,974.65
25/09/2023	Credit	EMS	£0.00	£40.00	£942,014.65
25/09/2023	Credit	Hatch Tyler	£0.00	£50.00	£942,064.65
25/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£124.50	£942,189.15
25/09/2023	Credit	G Gasis	£0.00	£35.00	£942,224.15
25/09/2023	Credit	JONES JPRSTK	£0.00	£35.00	£942,259.15
25/09/2023	Credit	ROGERS D SA /SS	£0.00	£35.00	£942,294.15
25/09/2023	Credit	L Woodward	£0.00	£85.00	£942,379.15
26/09/2023	Direct Debit	Direct Debit (MANITOU FINANCE LI)	£219.16	£0.00	£942,159.99

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26/09/2023	Faster Payment Debit	B/P to: Hire or Buy Group	£101.55	£0.00	£942,058.44
26/09/2023	Faster Payment Debit	B/P to: JR Goldthorpe So	£45.00	£0.00	£942,013.44
26/09/2023	Faster Payment Debit	B/P to: Turfcare Leisure S	£619.99	£0.00	£941,393.45
26/09/2023	Faster Payment Debit	B/P to: Liguang Wang	£34.50	£0.00	£941,358.95
26/09/2023	Faster Payment Debit	B/P to: OPUS ENERGY	£1,070.40	£0.00	£940,288.55
26/09/2023	Faster Payment Debit	B/P to: Ben Coulter Electr	£1,128.00	£0.00	£939,160.55
26/09/2023	Faster Payment Debit	B/P to: Caroline Davey	£50.00	£0.00	£939,110.55
26/09/2023	Faster Payment Debit	B/P to: Linkway Surfacing	£4,560.00	£0.00	£934,550.55
26/09/2023	Faster Payment Debit	B/P to: VISION ICT LTD	£108.00	£0.00	£934,442.55
26/09/2023	Faster Payment Debit	B/P to: Hollidge Plumbing	£102.00	£0.00	£934,340.55
26/09/2023	Faster Payment Debit	B/P to: Veolia	£136.44	£0.00	£934,204.11
26/09/2023	Faster Payment Debit	B/P to: Ironmongery Direct	£88.31	£0.00	£934,115.80
26/09/2023	Faster Payment Debit	B/P to: CCLA Number 1	£100,000.00	£0.00	£834,115.80
26/09/2023	Faster Payment Debit	B/P to: BemroseBooth Parag	£412.68	£0.00	£833,703.12
26/09/2023	Faster Payment Debit	B/P to: Manutan UK	£538.80	£0.00	£833,164.32
26/09/2023	Faster Payment Debit	B/P to: Harrier	£256.73	£0.00	£832,907.59
26/09/2023	Faster Payment Debit	B/P to: Manston Properties	£15,827.23	£0.00	£817,080.36
26/09/2023	Faster Payment Debit	B/P to: Scutum East	£257.40	£0.00	£816,822.96
26/09/2023	Faster Payment Debit	B/P to: Orbit Property	£1,268.58	£0.00	£815,554.38
26/09/2023	Faster Payment Debit	B/P to: Unit Clean	£997.92	£0.00	£814,556.46
26/09/2023	Faster Payment Debit	B/P to: Viking Office UK	£65.08	£0.00	£814,491.38
26/09/2023	Faster Payment Debit	B/P to: The Right Fuelcard	£53.10	£0.00	£814,438.28
26/09/2023	Faster Payment Debit	B/P to: Henlow Building Su	£79.75	£0.00	£814,358.53
26/09/2023	Faster Payment Debit	B/P to: Biggleswade MOT Ce	£258.85	£0.00	£814,099.68

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26/09/2023	Faster Payment Debit	B/P to: Beds Bulletin Ltd	£261.00	£0.00	£813,838.68
26/09/2023	Faster Payment Debit	B/P to: Essential Safety W	£1,211.58	£0.00	£812,627.10
26/09/2023	Faster Payment Debit	B/P to: Atomic Pest Contro	£70.00	£0.00	£812,557.10
26/09/2023	Faster Payment Debit	B/P to: Blunham Diary	£30.80	£0.00	£812,526.30
26/09/2023	Faster Payment Debit	B/P to: FORD TECH BIGGLESW	£698.91	£0.00	£811,827.39
26/09/2023	Faster Payment Debit	B/P to: AMF Services (Bedf	£370.49	£0.00	£811,456.90
26/09/2023	Faster Payment Debit	B/P to: HERTS FULLSTOP	£198.93	£0.00	£811,257.97
26/09/2023	Faster Payment Debit	B/P to: Flowbird Smart Cit	£364.73	£0.00	£810,893.24
26/09/2023	Faster Payment Debit	B/P to: Colin Ross	£547.48	£0.00	£810,345.76
26/09/2023	Faster Payment Debit	B/P to: Wybone Limited	£2,097.26	£0.00	£808,248.50
26/09/2023	Transfer	B/P to: SLCC	£1,129.00	£0.00	£807,119.50
26/09/2023	Faster Payment Debit	B/P to: WELLERS LAW GROUP	£3,510.00	£0.00	£803,609.50
26/09/2023	Faster Payment Debit	B/P to: ADT	£881.51	£0.00	£802,727.99
26/09/2023	Credit	EMS	£0.00	£55.00	£802,782.99
26/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£100.00	£802,882.99
27/09/2023	Faster Payment Debit	B/P to: CCLA Number 1	£100,000.00	£0.00	£702,882.99
27/09/2023	Credit	M+T	£0.00	£85.00	£702,967.99
27/09/2023	Credit	Biggleswade Town B	£0.00	£1,454.00	£704,421.99
27/09/2023	Credit	Biggleswade Town B	£0.00	£2,675.00	£707,096.99
27/09/2023	Credit	Biggleswade Town B	£0.00	£150.07	£707,247.06
27/09/2023	Credit	EMS	£0.00	£156.00	£707,403.06
27/09/2023	Credit	Post Office Cash Deposit 158106 158106	£0.00	£332.00	£707,735.06
27/09/2023	Credit	Post Office Cash Deposit 158106 158106	£0.00	£183.20	£707,918.26
27/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£91.50	£708,009.76

Page number 10 of 13

Statement number 015

**For Businesses.
For Communities.
For Good.**

Unity Trust Bank plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority.
 Unity Trust Bank is entered in the Financial Services Register under number 204570.
 Registered Office: Four Brindleyplace, Birmingham, B1 2JB.
 Registered in England and Wales no. 1713124.
 Calls may be monitored and recorded for training, quality and security purposes.
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Your Current T2 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
27/09/2023	Credit	J. ARCANJO	£0.00	£50.00	£708,059.76
27/09/2023	Credit	A Biggleswade St Neots and Letchwor	£0.00	£189.00	£708,248.76
28/09/2023	Faster Payment Debit	B/P to: CCLA Number 1	£100,000.00	£0.00	£608,248.76
28/09/2023	Credit	Elkin David	£0.00	£85.00	£608,333.76
28/09/2023	Credit	EMS	£0.00	£17.00	£608,350.76
28/09/2023	Credit	EMS	£0.00	£34.00	£608,384.76
28/09/2023	Credit	Stripe Payments UK Ltd	£0.00	£3,654.22	£612,038.98
28/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£73.00	£612,111.98
28/09/2023	Credit	DRAILED DANCE LTD	£0.00	£340.20	£612,452.18
28/09/2023	Credit	AVIVA	£0.00	£847.60	£613,299.78
29/09/2023	Direct Debit	Direct Debit (ANGLIAN WATER BUSI)	£17.51	£0.00	£613,282.27
29/09/2023	Direct Debit	Direct Debit (F R CAWLEY)	£1,679.80	£0.00	£611,602.47
29/09/2023	Standing Order	S/O to: HARRISON CLARK RIC	£9,000.00	£0.00	£602,602.47
29/09/2023	Faster Payment Debit	B/P to: CCLA Number 1	£100,000.00	£0.00	£502,602.47
29/09/2023	Fee	Manual Credit Handling Charge	£14.60	£0.00	£502,587.87
29/09/2023	Credit	CHARTER AM	£0.00	£50.00	£502,637.87
29/09/2023	Credit	MIKLAS LM	£0.00	£85.00	£502,722.87
29/09/2023	Credit	L BURCH	£0.00	£35.00	£502,757.87
29/09/2023	Credit	AVIVA	£0.00	£5,525.00	£508,282.87
29/09/2023	Credit	PHELPSBROWN H E	£0.00	£50.00	£508,332.87
29/09/2023	Credit	GUNGOR M	£0.00	£105.00	£508,437.87
29/09/2023	Credit	Post Office Cash Deposit 051129 051129	£0.00	£275.00	£508,712.87
29/09/2023	Credit	S Chappell	£0.00	£35.00	£508,747.87
29/09/2023	Credit	Little City	£0.00	£136.00	£508,883.87

Page number 11 of 13

Statement number 015

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Registered in England and Wales no. 1713124.
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Your Current T2 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
29/09/2023	Credit	First Merchant Processing (Ireland)	£0.00	£75.00	£508,958.87
30/09/2023	Fee	Service Charge	£104.40	£0.00	£508,854.47

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Date: 30/09/2023

Biggleswade Town Council

Page 1

Time: 20:16

**Bank Reconciliation Statement as at 30/09/2023
for Cashbook 6 - UNITY SALARY A/C**

User: RY

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Salary Account	30/09/2023		16,188.60
			<u>16,188.60</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			16,188.60
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			16,188.60
		Balance per Cash Book is :-	16,188.60
		Difference is :-	0.00

Signatory 1:

Name

Signed

PETER TARRANT

Date

30/9/23

Signatory 2:

Name

Signed

GARY BARRETT

Date

10.10.23

Your Account Statement



For Businesses. For Communities. For Good.

1233256311 | 00831

Mr Robert Youngs
Biggleswade Town Council
The Old Court House
4 Saffron Road
Biggleswade
SG18 8DL

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Date: 30/09/2023

Account Name: Biggleswade Town Council

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20468389

Your arranged overdraft limit is £0.00

Our new Online Banking is now available for everyone to use, giving you benefits like a refreshed new look, with simpler navigation. Finding your way around on a desktop or mobile phone is easier than ever.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: [FSCS.org.uk](https://www.fscs.org.uk) or refer to our FSCS Information Sheet and Exclusions List at [unity.co.uk/fscs](https://www.unity.co.uk/fscs)

Contact Us

- Call us: 0345 140 1000
- Email us: us@unity.co.uk
- Visit us: [unity.co.uk](https://www.unity.co.uk)

Your Current T2 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
03/09/2023		Balance brought forward	£0.00	£0.00	£17,189.58
11/09/2023	Transfer	Transfer from 20468376	£0.00	£75,000.00	£92,189.58
20/09/2023	Direct Debit	Direct Debit (PAYROLL)	£60,642.31	£0.00	£31,547.27
21/09/2023	Credit	OLIVER NICHOLLS	£0.00	£1,183.30	£32,730.57

Page number 1 of 3

Statement number 015

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Your Current T2 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
22/09/2023	Direct Debit	Direct Debit (PAYE)	£15,318.96	£0.00	£17,411.61
26/09/2023	Faster Payment Debit	B/P to: George Hay Partner	£1,183.30	£0.00	£16,228.31
27/09/2023	Fee	Bacs Charge	£20.06	£0.00	£16,208.25
29/09/2023	Fee	Manual Credit Handling Charge	£0.60	£0.00	£16,207.65
30/09/2023	Fee	Service Charge	£19.05	£0.00	£16,188.60

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One Angel Lane, London, EC4R 3AB

Client Service:

Freephone: 0800 022 3505

Fax: 0207 489 6126

STATEMENT

Mr R Youngs
Biggleswade Town Council
The Old Court House
4 Saffron Road
BIGGLESWADE
Bedfordshire
SG18 8DL
UK

CLIENT: BIGGLESWADE TOWN COUNCIL

ACCOUNT NAME:

ACCOUNT NUMBER: 0136060001PC

Statement at 30 September 2023

Date	Description	Value of shares sold £	Value of shares bought £	Balance of shares held £	Share Class
01/09/23	Brought Forward			338,059.60	
26/09/23	Bought		100,000.00	438,059.60	4
27/09/23	Bought		100,000.00	538,059.60	4
28/09/23	Bought		100,000.00	638,059.60	4
29/09/23	Bought		100,000.00	738,059.60	4
30/09/23	Carried Forward			738,059.60	4

checked by: Rob Youngs

Approved by:

Authorised by:

10.10.23

Statement of Dividends paid during the month to 30 September 2023

Date	Receiving Account	Amount Paid £
29-09-23	Nominated bank account	1,526.05

21:06

Detailed Balance Sheet - Excluding Stock Movement

Month 6 Date 30/09/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>		
	<u>Fixed Assets</u>	Asset Value	Depreciation	Net Value
1	OP'L F/H LAND & BUILDINGS	1,813,044	513,015	1,300,029
2	OP'L L/H LAND & BUILDINGS	29,050	1,996	27,054
21	VEHICLES & EQUIPMENT	920,409	575,047	345,362
41	INFRASTRUCTURE ASSETS	362,173	274,036	88,137
61	COMMUNITY ASSETS	15,380	0	15,380
	Total Fixed Assets	3,140,056	1,364,094	1,775,962
	<u>Current Assets</u>			
91	CAPITAL WORK IN PROGRESS	17,809		
100	DEBTORS - TOWN COUNCIL	3,104		
101	DEBTORS - ALLOTMENTS	510		
102	DEBTORS - PITCH HIRE	2,652		
103	DEBTORS - ORCHARD CENTRE	4,503		
105	VAT REFUNDS	19,168		
110	PREPAYMENTS	77,904		
115	ACCRUED INCOME	643		
116	Accrued Interest	(0)		
201	UNITY CURRENT A/C	508,854		
203	UNITY SALARY A/C	16,189		
210	PETTY CASH	365		
224	PUBLIC SECTOR DEPOSIT	738,060		
226	PUBLIC SECTOR DEPOSIT A/C	213,780		
	Total Current Assets		1,603,540	
	<u>Current Liabilities</u>			
501	TRADE CREDITORS	44,158		
510	ACCRUALS	37,398		
515	PAYE & NI DUE	15,858		
516	NET WAGES CONTROL	(0)		
517	SUPERANNUATION DUE	0		
525	ALLOTMENT DEPOSITS	7,150		
526	OLD DEPOT DEPOSIT	1,750		
530	INC IN ADVANCE - COMMUTED	16,200		
	Total Current Liabilities		122,514	
	Net Current Assets			1,481,025
	Total Assets less Current Liabilities			3,256,987
	<u>Long Term Liabilities</u>			
401	PWLB LOAN 331100	24		
402	PWLB LOAN 331275	836		
403	PWLB LOAN 484665	5,016		
404	PWLB LOAN 491331	83,188		
405	PWLB LOAN 559293	421,628		
	Total Long Term Liabilities		510,692	
	Total Assets less Total Liabilities			2,746,296

Represented by :-

Detailed Balance Sheet - Excluding Stock Movement

Month 6 Date 30/09/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
301	CURRENT YEAR FUND	793,384
310	GENERAL RESERVE	348,886
349	ROLLING CAPITAL FUND	76,243
350	CAPITAL FINANCING RESERVE	1,241,910
451	DEF'D GRANTS APPLIED	660,479
452	DEF'D GRANTS W/BACK	(374,607)
Total Equity		<u>2,746,296</u>

One Angel Lane, London, EC4R 3AB

Client Service:

Freephone: 0800 022 3505

Fax: 0207 489 6126

STATEMENT

Mr R Youngs
Biggleswade Town Council
The Old Court House
4 Saffron Road
BIGGLESWADE
Bedfordshire
SG18 8DL
UK

CLIENT: BIGGLESWADE TOWN COUNCIL

ACCOUNT NAME: No2 Account

ACCOUNT NUMBER: 0136060002PC

Statement at 30 September 2023

Date	Description	Value of shares sold £	Value of shares bought £	Balance of shares held £	Share Class
01/09/23	Brought Forward			213,780.00	
30/09/23	Carried Forward			213,780.00	

checked by: Rob Youngs

Approved by: 

Authorised by:  10.10.23

Statement of Dividends paid during the month to 30 September 2023

Date	Receiving Account	Amount Paid £
29-09-23	Nominated bank account	875.08

Detailed Balance Sheet - Excluding Stock Movement

Month 6 Date 30/09/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>		
	<u>Fixed Assets</u>	Asset Value	Depreciation	Net Value
1	OP'L F/H LAND & BUILDINGS	1,813,044	513,015	1,300,029
2	OP'L L/H LAND & BUILDINGS	29,050	1,996	27,054
21	VEHICLES & EQUIPMENT	920,409	575,047	345,362
41	INFRASTRUCTURE ASSETS	362,173	274,036	88,137
61	COMMUNITY ASSETS	15,380	0	15,380
	Total Fixed Assets	3,140,056	1,364,094	1,775,962
	<u>Current Assets</u>			
91	CAPITAL WORK IN PROGRESS	17,809		
100	DEBTORS - TOWN COUNCIL	3,104		
101	DEBTORS - ALLOTMENTS	510		
102	DEBTORS - PITCH HIRE	2,652		
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105	VAT REFUNDS	19,168		
110	PREPAYMENTS	77,904		
115	ACCRUED INCOME	643		
116	Accrued Interest	(0)		
201	UNITY CURRENT A/C	508,854		
203	UNITY SALARY A/C	16,189		
210	PETTY CASH	365		
224	PUBLIC SECTOR DEPOSIT	738,060		
226	PUBLIC SECTOR DEPOSIT A/C	213,780		
	Total Current Assets		1,603,540	
	<u>Current Liabilities</u>			
501	TRADE CREDITORS	44,158		
510	ACCRUALS	37,398		
515	PAYE & NI DUE	15,858		
516	NET WAGES CONTROL	(0)		
517	SUPERANNUATION DUE	0		
525	ALLOTMENT DEPOSITS	7,150		
526	OLD DEPOT DEPOSIT	1,750		
530	INC IN ADVANCE - COMMUTED	16,200		
	Total Current Liabilities		122,514	
	Net Current Assets			1,481,025
	Total Assets less Current Liabilities			3,256,987
	<u>Long Term Liabilities</u>			
401	PWLB LOAN 331100	24		
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403	PWLB LOAN 484665	5,016		
404	PWLB LOAN 491331	83,188		
405	PWLB LOAN 559293	421,628		
	Total Long Term Liabilities		510,692	
	Total Assets less Total Liabilities			2,746,296

Represented by :-

Detailed Balance Sheet - Excluding Stock Movement**Month 6 Date 30/09/2023**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
301	CURRENT YEAR FUND	793,384
310	GENERAL RESERVE	348,886
349	ROLLING CAPITAL FUND	76,243
350	CAPITAL FINANCING RESERVE	1,241,910
451	DEF'D GRANTS APPLIED	660,479
452	DEF'D GRANTS W/BACK	(374,607)
Total Equity		2,746,296

Appendix E

t Forward as at :

01/09/23

£405.13

Reviewed and checked by the Head of Finance and Deputy RFO:

Approved by the Town Clerk and Chief Executive:

Approved by Member:

Approved by Member:

Date:

29/9/23

Date:

2-16-23

Date:

10. 16. 23

Date:

Detailed Balance Sheet - Excluding Stock Movement

Month 6 Date 30/09/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>		
	<u>Fixed Assets</u>	Asset Value	Depreciation	Net Value
1	OP'L F/H LAND & BUILDINGS	1,813,044	513,015	1,300,029
2	OP'L L/H LAND & BUILDINGS	29,050	1,996	27,054
21	VEHICLES & EQUIPMENT	920,409	575,047	345,362
41	INFRASTRUCTURE ASSETS	362,173	274,036	88,137
61	COMMUNITY ASSETS	15,380	0	15,380
	Total Fixed Assets	3,140,056	1,364,094	1,775,962
	<u>Current Assets</u>			
91	CAPITAL WORK IN PROGRESS	17,809		
100	DEBTORS - TOWN COUNCIL	3,104		
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203	UNITY SALARY A/C	16,189		
210	PETTY CASH	365		
224	PUBLIC SECTOR DEPOSIT	738,060		
226	PUBLIC SECTOR DEPOSIT A/C	213,780		
	Total Current Assets		1,603,540	
	<u>Current Liabilities</u>			
501	TRADE CREDITORS	44,158		
510	ACCRUALS	37,398		
515	PAYE & NI DUE	15,858		
516	NET WAGES CONTROL	(0)		
517	SUPERANNUATION DUE	0		
525	ALLOTMENT DEPOSITS	7,150		
526	OLD DEPOT DEPOSIT	1,750		
530	INC IN ADVANCE - COMMUTED	16,200		
	Total Current Liabilities		122,514	
	Net Current Assets			1,481,025
	Total Assets less Current Liabilities			3,256,987
	<u>Long Term Liabilities</u>			
401	PWLB LOAN 331100	24		
402	PWLB LOAN 331275	836		
403	PWLB LOAN 484665	5,016		
404	PWLB LOAN 491331	83,188		
405	PWLB LOAN 559293	421,628		
	Total Long Term Liabilities		510,692	
	Total Assets less Total Liabilities			2,746,296

Represented by :-

Detailed Balance Sheet - Excluding Stock Movement

Month 6 Date 30/09/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
301	CURRENT YEAR FUND	793,384	
310	GENERAL RESERVE	348,886	
349	ROLLING CAPITAL FUND	76,243	
350	CAPITAL FINANCING RESERVE	1,241,910	
451	DEF'D GRANTS APPLIED	660,479	
452	DEF'D GRANTS W/BACK	(374,607)	
	Total Equity		2,746,296

