



Ref: Agenda/F&GP– 06th January 2026

31st December 2025

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 6th January 2026** 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

A handwritten signature in black ink, appearing to read "Peter Tarrant".

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 (Ex-officio Member)
Cllr. M Foster
Cllr. M Knight
Cllr. M North
Cllr. M Russell
Cllr. C Thomas
Cllr. J. Woodhead (Ex-officio Member)

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.

If a Member has declared a Disclosable Pecuniary interest, they must withdraw from the meeting during consideration of the item to which the interest relates. If the Member has been granted a dispensation by the Council, they must still declare the interest but may take part in the discussion and vote.

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

This is an interest which is not pecuniary (as defined) but is nonetheless so significant that a member of the public with knowledge of the relevant facts, would reasonably regard to be so significant that it would materially impact upon your judgement of the public interest. Upon identification Members can take part in any vote.

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_Z7L-5ZPMSsCNyCKS-2kUpQ

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

- a. None.

6. MEMBERS' QUESTIONS

7. MINUTES AND RECOMMENDATIONS OF MEETINGS

- a. The Minutes of the Finance & General Purposes Committee Meeting held on **Tuesday 2nd December 2025** 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 2nd December 2025**.

9. ITEMS FOR CONSIDERATION

a. 2026/2027 Budget and Precept

For Members to receive and consider a written report from the Town Clerk and Head of Finance.

10. ITEMS FOR INFORMATION

Following the departure of the Town Clerk and CEO on 30th January 2026, Officers are working to ensure that all necessary arrangements are in place to implement the Council's resolution in November 2025 before the deadline. This includes:

- Updating banking mandates and signatory arrangements.
- Reviewing access permissions for Unity Trust and CCLA accounts.
- Ensuring continuity of financial controls and governance during the transition period.

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_Z7L-5ZPMSsCNyCKS-2kUpQ

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.

(Exempt minutes of the Finance & General Purposes Committee Meeting Tuesday 2nd December 2025).

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 02nd DECEMBER 2025 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. M Foster
Cllr. M North
Cllr. D Albone (Ex-officio Member)

Mr P Tarrant – Town Clerk & Chief Executive
Mr E Bour – Head of Finance & Deputy RFO
Miss A Green – Committee Clerk

Members of the Public – 0

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

a. Apologies were received from the following Members:

Cllr. M Knight, Cllr. M Russell, Cllr. C Thomas, Cllr. J Woodhead.

2. DECLARATIONS OF INTEREST

a. Disclosable Pecuniary interests in any agenda item:

No disclosable pecuniary interests were declared.

b. Non-Pecuniary interests in any agenda item:

No disclosable non-pecuniary interests were declared.

3. CHAIRMAN'S ANNOUNCEMENTS

- a. On behalf of all Members of the Finance and General Purposes Committee, the Chairman thanked all staff for their efforts in delivering the Christmas Lights Switch-On event held on Friday 28th November. He noted the event was highly successful.

4. PUBLIC OPEN SESSION

No members of the public were present, either online or in person.

5. INVITED SPEAKER

No guest speaker was invited.

6. MEMBERS' QUESTIONS

- a. None.

7. MINUTES AND RECOMMENDATIONS OF MEETINGS

- a. No amendments were made to the minutes.

The Minutes were **APPROVED** as an accurate record of the Finance & General Purposes Committee held on 16 September 2025 and the Chairman was authorised to sign the minutes.

8. MATTERS ARISING

- a. There were no matters arising from the previous minutes.

9. ITEMS FOR CONSIDERATION

a. **Fees and Charges**

The Committee reviewed the schedule of fees and charges.

Members **RESOLVED** to recommend adoption of the proposed fees to Full Council.

b. **Budget and Precept Planning**

Members considered Officer's report.

Following discussion, Members **RECOMMENDED** the following:

- a) That the draft budget for the 2026/2027 financial year, as presented in Appendix D, be noted and that Members guide Officers on their preferred level of budget. The draft total income is £2,208,688 and the draft total expenditure is £2,208,688.
- b) That the draft precept for the 2026/2027 financial year, as presented in Appendix D, be noted and that Members guide Officers on their preferred level of precept. The draft precept is £1,927,103 (4.82% increase) and the draft Band D Charge is £239.27 (3.20% increase).
- c) That Members approve the Officer recommendation regarding the minimum level of General Reserve for the 2026/2027 financial year, being a sum not lower than £552,172, equivalent to three months' gross expenditure, in line with good accounting practice and statute.
- d) That Town Council allocate £25,000 in the next financial year as a contingency for emerging capital expenditure.
- e) That all such initial determinations be subject to the precept resolution of the Finance & General Purposes Committee on 6 January 2026 and ratification and resolution of Full Council on 20 January 2026.

c. **Grant Policy**

Following the consideration of the Officer's report, Members **RECOMMENDED** that the amended Grants Policy be adopted by Full Council at the next Town Council Meeting.

d. **Credit Control Policy**

Members noted the small amendments officers had made to the policy.

Members **RECOMMENDED** adoption of the revised Credit Control Policy by Full Council at the next Town Council Meeting.

e. **Mayoral Expenses**

Members considered Officer's report.

During discussion, Members queried whether the inclusion of costs related to twinning within the examples implied that such expenditure had been formally approved. Officers clarified that this reference was illustrative only and did not constitute budgetary commitment, as no resolution on twinning expenditure had yet been agreed by Council. Members also reviewed the section on travel claims and noted that the wording could be improved for clarity. It was agreed that the phrase currently in brackets should be amended to read as a separate clause: "Mileage to and from events, public transport fares, and taxi fares where no other alternative is available." This change was intended to ensure that the policy is unambiguous.

Subject to Members' amendments, the Committee **RECOMMENDED** that the Mayoral and Civic Expenses Policy be adopted by Full Council at the next Town Council meeting.

10. **ITEMS FOR INFORMATION**

There were no items for information.

11. **PUBLIC OPEN SESSION**

- a. No members of the public were present, either online or in person.

12. **EXEMPT**

- a. **Exempt minutes of the Finance & General Purposes Committee Meeting 16th September 2025**

No amendments were made to the minutes.

The exempt minutes were **APPROVED** as an accurate record of the Finance & General Purposes Committee held on 16 September 2025 and the Chairman was authorised to sign the minutes.

The Chairman closed the meeting at **7:25 PM**

BIGGLESWADE TOWN COUNCIL
Finance & General Purposes Committee 6th January 2026
Item 9a: 2026/2027 Budget and Precept

Implications of Recommendations

Corporate Strategy: FINANCIALS: Ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: The outcome of this F & GP meeting will be presented to Council on 20th January 2026 for precept & budget determination.

Equality: An equality impact assessment has not been completed.

Environment: Not applicable.

Community Safety: Not applicable.

Outcome of F & GP Meeting 2nd December 2026

All the required constituent information was presented to the F & GP Committee on 2nd December to enable Members to give direction as to their preferred budget and precept for the 2026/2027 financial year.

Consultation

Officers adhered to the defined budget cycle agreed by Members in the gathering of this information, and this included consultation with Members at Standing Committees.

Recommendation

At the F & GP meeting on 2nd December 2026 Members **Recommended** the following, subject to precept resolution of F & GP on 6th January 2026 and ratification and resolution of full Council on 20th January 2026:

- a) That their preferred level of budget for the 2026/2027 financial year is total income £2,208,688 and total expenditure £2,208,688 as presented in Appendix D.
- b) That their preferred level of precept for 2026-27 is £1,927,103(4.82% increase) and the Band D Charge for 2026-27 is £239.27(3.20% increase) as presented in Appendix D.
- c) To support the Officer recommendation around the minimum level of General Reserve for the 2026/2027 financial year, notably a sum not lower than £552,172, consistent with good accounting practice and statute. The amount is equivalent to 3 months' gross expenditure.
- d) That Town Council to invest £25,000 in the next financial year as contingent for emerging capital expenditure in future.

Cost Reduction & Efficiencies

The Council has delivered cost reductions amounting to £36,979 (Appendix E) as part of the zero-based recalculation of all budget headings. The Council has consistently identified efficiencies and cost reduction over the last five years, amounting to a figure of circa £150,000.

Match Funding, S106 & wider grant funding

Officers will be sourcing any capital growth request for 2026-27(Appendix C) from external grant funding with exemption of the three sports buildings. This strategy was agreed by Members during the budget setting process last year. Members agreed for Officers to source any match funding for the grant from the rolling capital reserve. The Council on 21st January 2025 resolved to increase the rolling capital reserves by £25,000 every year to build up funds to implement a future capital program rather than relying on PWLB loans.

Nevertheless, opportunities for external funding will continue to be actively pursued by Officers to mitigate any impact upon the budget. Officers will continue to engage with colleagues at CBC to access S106 funding. Officers received the surveyor's report for the three sports facilities on 10th December 2026. The findings indicate that the Council will need to allocate up to £25,000 in capital expenditure to complete the remedial works recommended by the surveyor (Appendixes H to K). Although the total estimated cost of the works is £35,000, the Council has already implemented some of the actions in the recent surveyor's report, following the receipt of the February 2025 RICS surveyor's report. Furthermore, tenants of the sports facilities will remain responsible for minor maintenance in accordance with the terms of their existing contracts and licences.

Band D and Precept Increase 2026-27

The draft precept for 2026-27 is set at £1,930,629, representing an indicative increase of 5.01% compared to the 2025-26 figure of £1,838,460.08 (refer to Appendix B). The draft Band D Charge for 2026-27 is £239.71, which reflects an increase of £7.87(3.39%) from the 2025-26 charge of £231.84.

Recommendations

- a) That Members consider the information presented and guide Officers as to their preferred level of budget for the 2026/2027 financial year. The draft total income is £2,212,214 and draft total expenditure is £2,212,214 as presented in Appendix B.
- b) That Members consider the information presented and guide Officers as to their preferred level of precept for the 2026/2027 financial year. The draft precept for 2026-27 is set at £1,930,629(5.01% increase) and the draft Band D Charge for 2026-27 is £239.71(3.39% increase) as presented in Appendix B.
- c) That Members support the Officer recommendation around the minimum level of General Reserve for the 2026/2027 financial year, notably a sum not lower than £553,054. The Officer recommendation being consistent with good accounting practice and statute. The amount is equivalent to 3 months gross expenditure.
- d) That the Town Council approve an increase of £25,000 to the capital reserve to facilitate the implementation of the surveyor's recommendations for the three sports buildings (The Club House Fairfield Road, Cricket Pavilion Fairfield Road and Bowls Club Building Drove Road).

Report to Council and Precept communication to CBC

The recommendations of F & GP will be embedded into a report to Council on 20th January 2026 for budget and precept final determination prior to officially sharing with Central Bedfordshire Councils Financial Planning Team on 21st January 2026.

Peter Tarrant
Town Clerk, Chief Executive & RFO

Ernest Bour
Head of Finance & Deputy RFO

Appendices:

Appendix A: Revenue Growth and Cost Pressures summary for 2026-27.
Appendix B: Draft Precept percentage for 2026-27 (A3 Version Provided).
Appendix C: Draft Capital Growth Request for 2026-27 (A3 Version Provided).
Appendix D: Detailed Draft Account Codes for 2026-27 (A3 Version Provided).

Available on SharePoint:

Appendix E: Cost Reductions for 2026-27.

Appendix F: Original estimate planning cycle for 2026-27.

Appendix G: 2026/2027 Budget and Precept Paper on 2nd December 2025.

Appendix H: Surveyor Report for Biggleswade Town Bowls Club.

Appendix I: Surveyors Report for Cricket Club.

Appendix J: Surveyors Report for Biggleswade United Football Club.

Appendix K: Surveyors Report for Cricket Pavilion-February 2025.

Appendix L: Revenue Growth and Cost Pressures Not Include in the Budget.

Revenue Growth Request/Cost Pressures 2026-27 (Appendix A - A3 Version Provided)					
Nominal Code	Cost Centre	Increase	Reason	Included in Budget	Comment
Christmas Activities	Town Centre General	£6,650	Increased cost of stages, additional activities for Christmas.	Partially (£4,650)	Cost Pressure
CCTV	Town Centre General	£2,000	Increased cost of CCTV.	Yes	Cost Pressure
Christmas Lights	Town Centre General	£6,000	New Christmas lights contract.	Yes	Cost Pressure
Vehicle Fuel	Public Realm	£2,000	To cover mowers and vehicles fuel costs.	Yes	Cost Pressure
Mower Leasing	Public Realm	£1,500	To cover mower maintenance excess cost.	Yes	Cost Pressure
Insurance	Central Services	£3,500	New policy starting April 26,additional cover for cyber insurance and terrorism.	Yes	Cost Pressure
Agency Staff	Central Services	£10,000	External agency costs to fill vacant positions and agency cost to cover absent/illness.	Yes	Cost Pressure
Water Rates	Recreational Grounds	£1,500	To cover discharge trade effluent charges.	Yes	Cost Pressure
Computer	Allotments	£1,093	New Allotment Software (Scribe).	Yes	Growth Request
Health& Safety	Town Centre General	£1,900	To cover additional security at events in regard to Martyn's Law.	Yes	Growth Request
Market Square Events	Town Centre General	£1,500	To cover Biggleswade in Bloom and Children Christmas Party in the park	Yes	Growth Request
		£37,643			
Total Included in budget		£35,643			

PRECEPT ASSUPMTIONS FOR 2026-27		INDICATIVE PRECEPT ASSUPMTIONS FOR 2027-28 & 2028-29		
Precept % Increase		5.01%	3.80%	4.00%
	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
INCOME				
Precept	1,838,460.08	1,930,629.00	2,003,992.90	2,084,152.62
Operational Income	291,357.92	281,585.00	292,057.82	303,740.14
TOTAL INCOME	2,129,818.00	2,212,214.00	2,296,050.73	2,387,892.75
EXPENDITURE				
Salaries	1,204,161.00	1,246,868.00	1,290,508.38	1,342,128.72
General Expenditure	925,657.00	965,346.00	1,003,959.84	1,044,118.23
TOTAL EXPENDITURE	2,129,818.00	2,212,214.00	2,294,468.22	2,386,246.95
TOTAL (SURPLUS) / DEFICIT	0.00	0.00	-1,582.51	-1,645.81
Diff btw precept set & (Expenditure and operational income)	0.00	0.00	1,582.51	1,645.81
Opening General Reserves	470,242.00	553,053.50	570,588.00	593,412.00
Closing General Reserves	553,053.50	570,588.00	593,412.00	593,412.00
Diff in Movement	82,811.50	17,534.50	22,824.00	0.00
No of Houses(Tax base)	7,930.00	8,054.00	8,054.00	8,054.00
Precept due each year should be	1,838,460.08	1,930,629.00	2,003,992.90	2,084,152.62
Band D CT Charge Calculation	231.84	239.71	248.82	258.77
Difference in Band D Charge in a year		7.87	9.11	9.95
% Difference in Band D Charge in a year		3.39%	3.80%	4.00%

NB:The precept increase of 5.01% is as a result of an overall salary increase of £42,707(3.54%) and a reduction in operational income of £9,773(3.35%) compared to last year.

Assumptions for 2027/28 and 2028/29

Tax base remain the same as 2026/27.

Total Salary will increase by estimated 3.5% each year.

Other Expenditure and Operational Income will increase by estimated CPI of 4% each year.

Draft Capital Growth Request

Appendix C

Reason	Source of Funding	Amount	Matched Funding up to		Comment
			20%		
Requested by football clubs.	External Grant	£10,000		£2,000.0	
Health and Safety	External Grant	£185,000		£37,000.0	
Health and Safety	Rolling Capital Reserves	£8,950		£0.0	
Health and Safety	Rolling Capital Reserves	£15,050		£0.0	
Health and Safety	Rolling Capital Reserves	£1,000		£0.0	
					To be confirmed early 2026 and It has been confirmed in the past that the maximum grant the Council could receive is about £93k.
Complementary works	External Grant	£104,929		£20,985.8	
		£324,929		£59,986	

er 2024.

DETAILED DRAFT ACCOUNTS CODES FOR 2026-27(Appendix D)

Code	Description	25/26	25/26	25/26	25/26	26/27	Variance	Reason for Growth or Cost Increase
		Budget	Actual YTD	Projected	Committed			
102 ALLOTMENTS								
1087	INC-ALLOTMENTS	£12,400	£10,077	£10,250	£0	£11,000	-£1,400	
	Total Income	£12,400	£10,077	£10,250	£0	£11,000	-£1,400	
4013	RENT	£500	£349	£500	£0	£500	£0	
4026	COMPUTER	£0	£0	£0	£0	£1,093	£1,093	New Allotment Software (Scribe).
4036	PROPERTY MAINTENANCE	£2,000	£1,459	£2,000	£0	£2,000	£0	
4047	MATERIALS/TOOLS	£500	£191	£500	£0	£500	£0	
4067	PEST CONTROL	£1,200	£308	£1,200	£0	£1,200	£0	
4104	REFUSE COLLECTION	£3,000	£1,473	£3,000	£268	£2,000	-£1,000	
	Overhead Expenditure	£7,200	£3,780	£7,200	£268	£7,293	£93	
	<i>Movement to/(from) Gen Reserve</i>	<i>£5,200</i>	<i>£6,297</i>	<i>£3,050</i>				
104 BURIAL GROUNDS								
1079	INC-DROVE RD CHAPEL LETTING	£8,518	£3,989	£6,114	£0	£8,755	£237	Rent to increase by CPI, estimated 4% for 9 months of 26/27.
1084	INC-BURIAL FEES	£61,500	£25,565	£44,000	£0	£55,000	-£6,500	Recent volumetrics for internments and memorials suggest a decrease compared last year figures.
1097	INC-MEMORIALS	£5,000	£1,600	£3,500	£0	£5,000	£0	
	Total Income	£75,018	£31,154	£53,614	£0	£68,755	-£6,263	
4011	RATES	£4,900	£4,426	£4,426	£0	£4,500	-£400	
4012	WATER RATES	£360	£306	£360	£0	£360	£0	
4014	ELECTRICITY	£1,000	£178	£1,000	£0	£1,800	£800	The usage of electricity is likely to increase because the contract will be renewed in June 2025.
4026	COMPUTER	£1,400	£1,234	£1,234	£0	£1,400	£0	
4036	PROPERTY MAINTENANCE	£600	£1,686	£1,686	£0	£600	£0	
4067	PEST CONTROL	£200	£0	£200	£0	£200	£0	
4104	REFUSE COLLECTION	£1,000	£1,000	£1,000	£0	£0	-£1,000	Moved to 902.
4110	FIRE PRECAUTIONS	£200	£0	£200	£0	£200	£0	
4134	SECURITY	£240	£246	£246	£0	£747	£507	One off setup costs due to switching supplier.
	Overhead Expenditure	£9,900	£9,076	£10,352	£0	£9,807	-£93	
	<i>Movement to/(from) Gen Reserve</i>	<i>£65,118</i>	<i>£22,078</i>	<i>£43,262</i>				
105 CAR PARKS								
1077	INC-S106 GRANTS	£0	£6,305	£0	£0	£0	£0	
1088	INC-CAR PARKING FEES	£36,000	£18,624	£32,000	£0	£33,000	-£3,000	
1089	INC - PARKING PERMITS WORK	£10,000	£3,808	£5,000	£0	£5,000	-£5,000	
1091	INC-MISCELLANEOUS	£0	£2,348	£2,338	£0	£0	£0	
1189	INC-PARKING PERMITS RES	£4,500	£2,560	£4,500	£0	£3,000	-£1,500	
	Total Income	£50,500	£33,645	£43,838	£0	£41,000	-£9,500	
4011	RATES	£28,700	£26,771	£26,771	£0	£28,371	-£329	
4013	RENT	£1	£0	£1	£0	£1	£0	
4023	STATIONERY	£0	£0	£0	£0		£0	
4037	GROUND MAINTENANCE	£12,000	£6,253	£12,000	£1,540	£12,000	£0	
4038	MAINTENANCE CONTRACT	£7,000	£3,423	£5,400	£420	£7,000	£0	
4042	EQUIPT MAINT/REPAIR	£2,000	£0	£2,000	£1,604	£2,000	£0	
4065	GRANT EXPENDITURE	£0	£2,835	£0	£4,840	£0	£0	
4092	CARD PROCESSING FEES	£2,000	£847	£2,000	£0	£2,000	£0	
4126	CAR PARK LEASE	£36,000	£27,000	£36,000	£0	£36,000	£0	
	Overhead Expenditure	£87,701	£67,129	£84,172	£8,404	£87,372	-£329	
	<i>Movement to/(from) Gen Reserve</i>	<i>-£37,201</i>	<i>-£33,484</i>	<i>-£40,334</i>				
106 MARKET								
1085	INC-TUESDAY MARKET RENTS	£4,000	£2,850	£4,000	£0	£4,000	£0	
1086	INC-SATURDAY MARKET RENTS	£19,500	£11,332	£17,500	£0	£18,000	-£1,500	

DETAILED DRAFT ACCOUNTS CODES FOR 2026-27(Appendix D)

Code	Description	25/26	25/26	25/26	25/26	26/27	Variance	Reason for Growth or Cost Increase
		Budget	Actual YTD	Projected	Committed			
	Total Income	£23,500	£14,182	£21,500	£0	£22,000	-£1,500	
4011	RATES	£1,600	£1,546	£1,546	£0	£1,600	£0	
4014	ELECTRICITY	£2,250	£610	£2,250	£0	£2,250	£0	
4032	PUBLICITY	£1,000	£0	£0	£0	£1,000	£0	
	Overhead Expenditure	£4,850	£2,156	£3,796	£0	£4,850	£0	
	<i>Movement to/(from) Gen Reserve</i>	<i>£18,650</i>	<i>£12,026</i>	<i>£17,704</i>				
107 TOWN CENTRE GENERAL								
1077	INC-S106 GRANTS	£0	£2,526	£0	£0	£0	£0	
1091	INC-MISCELLANEOUS	£0	£42	£42	£0	£0	£0	
1094	INC-TC FESTIVAL	£0	£0	£0	£0	£0	£0	
1144	INC-BIGGS EATS	£2,500	£1,667	£1,667	£0	£2,500	£0	
1145	INC-CHRISTMAS ACTIVITIES	£1,000	£870	£1,000	£0	£1,000	£0	
1071	INC-SPONSORSHIP	£0	£0	£2,500	£0	£5,000	£5,000	
	INC-ADVERTISING	£0	£0	£0	£0	£750	£750	
	Total Income	£3,500	£5,105	£5,209	£0	£9,250	£5,750	
4007	HEALTH & SAFETY	£600	£577	£600	£0	£2,500	£1,900	To cover additional security at events/ Martin's Law
4036	PROPERTY MAINTENANCE	£700	-£17	£700	£269	£700	£0	
4037	GROUND'S MAINTENANCE	£1,500	£974	£1,500	£0	£1,500	£0	
4065	UKSPF Expenditure	£0	£52,177	£0	£500	£0	£0	
4116	WAR MEM & REM SERV	£1,500	£20	£1,500	£1,073	£1,500	£0	
4128	EQUIPMENT	£800	£313	£800	£361	£800	£0	
4138	MARKET SQUARE EVENTS	£4,600	£4,748	£5,000	£200	£6,500	£1,900	To cover increasing costs of equipment(£400),Biggleswade in Bloom(£500) and Children Christmas Party in park(£1,000)
4140	CHRISTMAS ACTIVITIES	£8,350	£1,607	£13,100	£11,038	£13,000	£4,650	To cover increasing costs of equipment/stage
4144	CCTV	£30,000	£26,444	£30,000	£350	£32,000	£2,000	To cover increase in operational cost for CCTV.
4145	CHRISTMAS LIGHTS	£17,000	£14,701	£26,955	£12,254	£22,958	£5,958	To cover annual christmas lights cost.
	Overhead Expenditure	£65,050	£101,544	£80,155	£26,045	£81,458	£16,408	
	<i>Movement to/(from) Gen Reserve</i>	<i>-£61,550</i>	<i>-£96,439</i>	<i>-£74,946</i>				
109 CAPITAL EXPENDITURE								
1077	INC-S106 GRANTS	£0	£0	£0	£0	£0	£0	
1078	INC-MISC GRANTS	£0	£0	£0	£0	£0	£0	
1175	INC-SALES OF FIXED ASSETS	£0	£0	£0	£0	£0	£0	
	Total Income	£0	£0	£0	£0	£0	£0	
4053	LOAN INTEREST	£40,000	£13,067	£26,000	£0	£30,000	-£10,000	This includes potential PWLB loan drawdown for the play areas.
4065	UKSPF EXPENDITURE	£0	£0	£0	£0	£0	£0	
4600	CP EX PWLB CAPITAL ASSETS IMPR	£0	-£5,850	£0	£5,850	£0	£0	
4603	CP EX PWLB DROVE RD CEM	£0	£0	£0	£0	£0	£0	
4607	CP EX PWLB BRUNEL DRIVE	£0	£0	£0	£0	£0	£0	
4620	TRITAX KITELANDS PHASE 1	£0	£0	£0	£0	£0	£0	
4801	CP - NEW VEHICLES\EQUIPMENT	£0	£4,672	£0	£0	£0	£0	
4802	CP - NEW COMPUTER INSTALLATION	£0	£0	£0	£0	£0	£0	
4803	CP - BOILER MAGISTRATES COURT	£0	£0	£0	£0	£0	£0	
4806	S106 EXPENDITURE	£0	£1,117	£0	£0	£0	£0	
4822	CP - PLANT & EQUIPMENT	£0	£14,203	£0	£0	£0	£0	
4843	CP - CENTURY HOUSE	£0	£0	£0	£0	£0	£0	
4868	CP - STRATTON CEM	£0	£0	£0	£0	£0	£0	
4898	REINVESTMENT IN GENERAL RESERV	£0	£0	£0	£0	£0	£0	
4900	ROLLING CAPITAL FUND ALLOC'N	£25,000	£0	£25,000	£0	£50,000	£25,000	Council indicatively agreed to increase rolling capital reserve for contingent capital expenditure.
4980	LOAN REPAYMENT	£29,000	£10,487	£20,000	£0	£23,000	-£6,000	This includes potential PWLB loan drawdown for the play areas.
	Overhead Expenditure	£94,000	£37,697	£71,000	£5,850	£103,000	£9,000	
	<i>Movement to/(from) Gen Reserve</i>	<i>-£54,000</i>	<i>-£24,630</i>	<i>-£45,000</i>				

DETAILED DRAFT ACCOUNTS CODES FOR 2026-27(Appendix D)

Code	Description	25/26	25/26	25/26	25/26	26/27	Variance	Reason for Growth or Cost Increase
		Budget	Actual YTD	Projected	Committed			
110 PUBLIC CONVENIENCES								
4012	WATER RATES	£1,300	£354	£1,300	£0	£1,300	£0	
4016	CLEANING COSTS	£12,480	£6,517	£12,480	£0	£12,480	£0	
4017	JANITORIAL MATERIALS	£1,000	£1,143	£1,143	£0	£1,000	£0	
4036	PROPERTY MAINTENANCE	£1,000	£641	£1,000	£304	£1,000	£0	
4042	EQUIPT MAINT/REPAIR	£200	£0	£200	£0	£200	£0	
4047	MATERIALS/TOOLS	£400	£0	£400	£0	£400	£0	
	Overhead Expenditure	£16,380	£8,655	£16,523	£304	£16,380	£0	
	<i>Movement to/(from) Gen Reserve</i>	<i>-£16,380</i>	<i>-£8,655</i>	<i>-£16,523</i>				
111 CORPORATE MANAGEMENT								
1076	PRECEPT RECEIVED	£1,838,460	£1,838,460	£1,838,460	£0	£1,930,629	£92,169	
1096	INTEREST RECEIVED	£24,000	£26,254	£40,000	£0	£36,000	£12,000	
	Total Income	£1,862,460	£1,864,714	£1,878,460	£0	£1,966,629	£104,169	
4057	AUDIT FEES	£4,000	-£2,660	£4,000	£0	£4,000	£0	
	Overhead Expenditure	£4,000	-£2,660	£4,000	£0	£4,000	£0	
	<i>Movement to/(from) Gen Reserve</i>	<i>£1,858,460</i>	<i>£1,867,374</i>	<i>£1,874,460</i>				
112 DEMOCRATIC REP'N & MGM'T								
4024	SUBSCRIPTIONS	£6,400	£3,820	£5,000	£0	£6,400	£0	
4085	COUNCIL WEBSITE	£2,500	£2,008	£2,500	£0	£3,000	£500	To cover increase in running costs for the website.
4135	ELECTION PROVISION	£4,000	£0	£4,000	£0	£4,000	£0	
	Overhead Expenditure	£12,900	£5,828	£11,500	£0	£13,400	£500	
	<i>Movement to/(from) Gen Reserve</i>	<i>-£12,900</i>	<i>-£5,828</i>	<i>-£11,500</i>				
113 CIVIC ACTIVITIES & EXPENSES								
1300	INC-MAYORS CHARITY	£0	£1,273	£1,265	£0	£0	£0	
	Total Income	£0	£1,273	£1,265	£0	£0	£0	
4112	TOWN MAYOR'S EXPENSES	£1,000	£77	£1,000	£110	£1,000	£0	
4166	TWINNING	£1,000	£1,684	£2,000	£0	£1,000	£0	
4179	CIVIC FUNCTIONS	£1,000	-£9	£1,000	£43	£1,000	£0	
4180	CIVIC REGALIA REPAIRS ETC	£250	£0	£250	£0	£250	£0	
4300	MAYOR'S CHARITY EXPENDITURE	£0	£99	£1,265	£137	£0	£0	
	Overhead Expenditure	£3,250	£1,851	£5,515	£290	£3,250	£0	
	<i>Movement to/(from) Gen Reserve</i>	<i>-£3,250</i>	<i>-£578</i>	<i>-£4,250</i>				
115 ORCHARD COMMUNITY CENTRE								
1077	INC-S106 GRANTS	£0	£4,791	£4,791	£0			
1082	INC-LETTINGS	£62,000	£31,766	£53,000	£0	£55,000	-£7,000	
1098	INC-BADMINTON	£0	£1,281	£2,000	£0	£3,000	£3,000	
1099	INC-TABLE TENNIS	£0	£210	£400	£0	£1,000	£1,000	
	INC-SOLAR PANELS	£0	£0	£0	£0	£2,000	£2,000	
	INC-FRAMEWORK	£0	£0	£0	£0			
	Total Income	£62,000	£38,048	£60,191	£0	£61,000	-£1,000	
4007	HEALTH & SAFETY	£500	£77	£500	£0	£500	£0	
4011	RATES	£6,000	£5,364	£5,364	£0	£6,000	£0	
4012	WATER RATES	£3,200	£382	£3,200	£0	£3,200	£0	
4014	ELECTRICITY	£8,000	-£772	£3,000	£0	£5,000	-£3,000	
4015	GAS	£6,000	£1,543	£6,000	£0	£6,000	£0	
4016	CLEANING COSTS	£4,680	£2,340	£4,680	£0	£4,860	£180	
4017	JANITORIAL MATERIALS	£1,000	£665	£1,000	£20	£1,000	£0	
4031	ADVERTISING	£1,000	£171	£1,000	£0	£1,000	£0	

DETAILED DRAFT ACCOUNTS CODES FOR 2026-27(Appendix D)

Code	Description	25/26	25/26	25/26	25/26	26/27	Variance	Reason for Growth or Cost Increase
		Budget	Actual YTD	Projected	Committed			
	4036 PROPERTY MAINTENANCE	£5,000	£1,196	£5,000	£227	£5,000	£0	
	4060 OFFICE EQUIPMENT	£700	-£209	£700	£167	£700	£0	
	4065 UKSPF Expenditure	£0	£3,344	£4,791	£1,062	£0	£0	
	4081 LICENSES	£200	£0	£200	£0	£200	£0	
	4104 REFUSE COLLECTION	£500	£476	£500	£0	£500	£0	
	4110 FIRE PRECAUTIONS	£1,000	-£645	£1,000	£0	£1,500	£500	To cover installation cost after swiching to new supplier.
	4128 EQUIPMENT	£2,500	£472	£2,000	£8	£2,000	-£500	
	4134 SECURITY	£300	£239	£300	£0	£300	£0	
	Overhead Expenditure	£40,580	£14,643	£39,235	£1,484	£37,760	-£2,820	
	<i>Movement to/(from) Gen Reserve</i>	<i>£21,420</i>	<i>£23,405</i>	<i>£20,956</i>				
	212 RECREATION GROUNDS							
	1081 INC-RENT	£5,000	£5,001	£5,001	£0	£7,000	£2,000	
	1083 INC-PITCH HIRE	£7,000	£4,740	£7,000	£0	£10,000	£3,000	
	1091 INC-MISCELLANEOUS	£9,500	£1,193	£1,500	£0	£2,500	-£7,000	
NEW	INC-MAST	£0	£2,500	£1,250	£0	£2,500	£2,500	
	Total Income	£21,500	£13,434	£14,751	£0	£22,000	£500	
	4011 RATES	£4,800	£4,172	£4,172	£0	£4,200	-£600	
	4012 WATER RATES	£8,000	£7,477	£14,000	£0	£9,500	£1,500	To cover discharge trade effluent charges.
	4014 ELECTRICITY	£8,000	£6,570	£13,000	£0	£8,000	£0	
	4016 CLEANING COSTS	£2,780	£2,850	£4,550	£0	£2,780	£0	
	4037 GROUNDS MAINTENANCE	£15,000	£11,771	£15,000	£1,534	£15,000	£0	
	4038 MAINTENANCE CONTRACT	£9,100	£4,450	£9,100	£480	£9,100	£0	
	4039 PLAY. EQUIP. MAINT.	£15,000	£6,850	£12,500	£10	£15,000	£0	
	4043 FENCING & GATES	£250	£19	£250	£11	£0	-£250	
	4044 TREES & PLANTS	£6,000	£4,180	£6,000	£0	£4,000	-£2,000	
	4047 MATERIALS/TOOLS	£200	£5	£200	£0	£200	£0	
	4067 PEST CONTROL	£600	£0	£600	£0	£600	£0	
	4104 REFUSE COLLECTION	£8,000	£2,888	£3,500	£0	£0	-£8,000	Moved to 902
	4110 FIRE PRECAUTIONS	£2,000	£524	£2,000	£0	£2,000	£0	
	4134 SECURITY	£4,000	£684	£4,000	£0	£3,500	-£500	
	Overhead Expenditure	£83,730	£52,440	£88,872	£2,035	£73,880	-£9,850	
	<i>Movement to/(from) Gen Reserve</i>	<i>-£62,230</i>	<i>-£39,006</i>	<i>-£74,121</i>				
	901 CENTRAL SERVICES							
	1080 INC-COMMON GROUND DIVIDEND	£340	£420	£420	£0	£380	£40	
	1091 INC-MISCELLANEOUS	£0	£774	£753	£0	£0	£0	
	1145 INC-CHRISTMAS ACTIVITIES	£0	£114	£0	£0	£0	£0	
	Total Income	£340	£1,308	£1,173	£0	£380	£40	
	4000 OVERTIME ALL BCT	£10,000	£6,199	£10,000	£0	£15,830	£5,830	To pay for additional cover for events and standby cover for emergency call outs for the Orchard Centre customers.
	4001 STAFF SALARIES	£869,570	£492,460	£864,000	£0	£911,286	£41,716	Anticipated cost of living pay award of 3.5% for all staff.
	4002 EMPLOYERS N.I	£113,185	£64,398	£108,432	£0	£118,695	£5,510	Based on last year NI rates and to be confirmed in November 2025.
	4003 EMPLOYERS SUPERANN.	£211,406	£118,323	£211,406	£0	£216,887	£5,481	Proposed Employer Pension rate 23.80%(Reduced by 3%)
	4005 AGENCY STAFF	£0	£0	£0	£0	£10,000	£10,000	Agency costs for harder to fill positions if absent/illness.
	4007 HEALTH & SAFETY	£7,200	£3,597	£7,200	£0	£3,500	-£3,700	Cancellation of Peninsula contract August 2026.
	4008 STAFF TRAINING	£8,000	£6,438	£8,000	£1,455	£8,000	£0	
	4009 STAFF TRAVEL	£2,000	£1,077	£2,000	£0	£2,000	£0	
	4010 MISC. STAFF COSTS	£1,000	£975	£1,000	£40	£1,000	£0	
	4011 RATES	£17,300	£16,467	£16,467	£0	£17,000	-£300	
	4012 WATER RATES	£500	£441	£500	£0	£500	£0	
	4014 ELECTRICITY	£4,000	£1,793	£4,000	£0	£4,000	£0	
	4015 GAS	£6,000	£1,059	£6,000	£0	£6,000	£0	
	4016 CLEANING COSTS	£6,240	£3,224	£6,240	£0	£6,240	£0	

DETAILED DRAFT ACCOUNTS CODES FOR 2026-27(Appendix D)

Code	Description	25/26	25/26	25/26	25/26	26/27	Variance	Reason for Growth or Cost Increase
		Budget	Actual YTD	Projected	Committed			
4017	JANITORIAL MATERIALS	£800	£459	£800	£72	£800	£0	
4020	BRCC GREEN WHEEL CONTRIBUTION	£2,000	£2,000	£2,000	£0	£2,000	£0	
4021	TELEPHONE & FAX	£10,000	£5,784	£9,000	£0	£8,000	-£2,000	
4022	POSTAGE	£800	£439	£800	£0	£800	£0	
4023	STATIONERY	£4,200	£2,215	£4,200	£284	£4,200	£0	
4025	INSURANCE	£23,500	£20,423	£20,423	£0	£27,000	£3,500	New policy starting April 26,additional cover for cyber insurance and terrorism.Part of cost will be recharged to tenants.
4026	COMPUTER	£74,000	£53,305	£74,000	£24	£74,000	£0	
4027	PHOTOCOPIER	£4,000	£3,338	£5,000	£0	£4,000	£0	
4030	JOB RECRUITMENT	£3,000	£911	£3,000	£0	£3,000	£0	
4031	ADVERTISING	£3,000	£2,092	£3,000	£261	£3,000	£0	
4036	PROPERTY MAINTENANCE	£4,000	£2,435	£4,000	£0	£4,000	£0	
4051	BANK CHARGES	£4,500	£1,955	£3,500	£0	£4,500	£0	
4056	LEGAL EXPENSES	£15,000	£2,670	£15,000	£3,485	£15,000	£0	
4058	PROFESSIONAL FEES	£15,000	£5,335	£15,000	£8,684	£15,000	£0	
4059	HR CONSULTANCY	£4,000	£3,539	£4,000	£440	£4,000	£0	
4060	OFFICE EQUIPMENT	£1,200	£786	£1,200	£0	£1,200	£0	
4073	PAYROLL BUREAU FEES	£4,000	£2,288	£4,000	£0	£4,000	£0	
4074	ACCOUNTANCY FEES	£500	-£89	£500	£0	£500	£0	
4081	LICENSES	£250	£0	£250	£0	£250	£0	
4092	CARD PROCESSING FEES	£75	£42	£75	£0	£75	£0	
4094	COUNCILLOR TRAINING & INDUCTIO	£200	£45	£200	£0	£200	£0	
4103	PROTECTIVE CLOTHING	£150	£0	£150	£0	£150	£0	
4104	REFUSE COLLECTION	£600	£263	£600	£0	£600	£0	
4110	FIRE PRECAUTIONS	£2,000	-£346	£2,000	£0	£2,000	£0	
4128	EQUIPMENT	£1,000	£313	£1,000	£0	£1,000	£0	
4134	SECURITY	£2,000	£2,004	£2,004	£0	£2,000	£0	
4140	CHRISTMAS ACTIVITIES	£1,000	£0	£1,000	£0	£1,000	£0	
4261	GRANTS UNDER OTHER POWERS	£20,000	£13,518	£20,000	£0	£20,000	£0	
4264	COMMUNITY AGENT GRANT	£17,493	£0	£17,493	£0	£17,493	£0	
	Overhead Expenditure	£1,474,669	£842,175	£1,459,440	£14,745	£1,540,706	£66,037	
	<i>Movement to/(from) Gen Reserve</i>	<i>-£1,474,329</i>	<i>-£840,867</i>	<i>-£1,458,267</i>				
902 PUBLIC REALM								
1081	INC-RENT	£7,600	£3,609	£5,100	£0	£6,000	-£1,600	
1092	INC-GRNDS MAINT	£11,000	£11,000	£11,000	£0	£3,000	-£8,000	
1093	INC-BUS INTERCHANGE CBC	£0	£1,300	£2,500	£0	£1,200	£0	
	Total Income	£18,600	£15,909	£18,600	£0	£10,200	-£9,600	
4007	HEALTH & SAFETY	£3,000	£3,317	£3,317	£0	£3,000	£0	
4011	RATES	£35,000	£35,520	£35,520	£0	£36,000	£1,000	
4012	WATER RATES	£358	£497	£1,000	£0	£358	£0	
4013	RENT	£64,000	£42,868	£58,000	£0	£58,000	-£6,000	
4014	ELECTRICITY	£3,000	£11,004	£12,500	£0	£3,000	£0	The Council awaiting a credit note from the Electricity supplier.
4016	CLEANING COSTS	£2,800	£1,300	£2,800	£0	£2,800	£0	
4017	JANITORIAL MATERIALS	£100	£0	£100	£0	£100	£0	
4025	INSURANCE	£8,500	£8,195	£8,195	£0	£8,000	-£500	
4036	PROPERTY MAINTENANCE	£1,000	£295	£1,000	£100	£1,000	£0	
4041	EQUIPMENT HIRE	£1,000	£377	£1,000	£235	£1,000	£0	
4042	EQUIPT MAINT/REPAIR	£8,000	£3,295	£8,000	£2,713	£8,000	£0	
4044	TREES & PLANTS	£3,000	£0	£3,000	£0	£3,000	£0	
4046	VEHICLE LEASING	£33,000	£21,714	£33,000	£0	£32,000	-£1,000	
4047	MATERIALS/TOOLS	£8,000	£4,227	£8,000	£16	£8,000	£0	
4048	VEHICLE MAINT/REPAIR	£3,000	£2,892	£3,000	£346	£3,000	£0	
4049	VEHICLE FUEL	£8,000	£5,732	£10,000	£0	£10,000	£2,000	To cover fuel costs for vehiclles and mowers.

DETAILED DRAFT ACCOUNTS CODES FOR 2026-27(Appendix D)

Code	Description	25/26	25/26	25/26	25/26	26/27	Variance	Reason for Growth or Cost Increase
		Budget	Actual YTD	Projected	Committed			
4050	VEHICLE TAX	£1,800	£695	£1,800	£0	£1,800	£0	
4064	ANNUAL BASKETS & BEDDING	£8,000	£6,161	£8,000	£3,121	£8,000	£0	
4093	SERVICE CHARGE	£4,300	£2,723	£4,300	£0	£4,300	£0	
4098	MOWER LEASING	£18,000	£10,549	£18,000	£0	£18,000	£0	
4100	FERT./SEEDS/WEEDKILL	£500	£0	£500	£0	£500	£0	
4101	MOWER REPAIRS	£2,000	£3,848	£2,000	£1,500	£2,000	£0	
4103	PROTECTIVE CLOTHING	£3,500	£1,744	£3,500	£67	£3,500	£0	
4104	REFUSE COLLECTION	£0	£3,783	£5,000	£0	£8,000	£8,000	Transferred from Rec Grounds Refuse collection
4110	FIRE PRECAUTIONS	£250	-£745	£250	£0	£1,000	£750	Increasing costs for compliance and precautionary repairs.
4119	SKIP HIRE	£1,000	£990	£1,000	£0	£0	-£1,000	Covered under refuse collection.
4128	EQUIPMENT	£4,500	£4,209	£4,500	£0	£4,500	£0	
4134	SECURITY	£0	£0	£0	£0	£200	£200	To cover installation cost for intruder alarm.
	Overhead Expenditure	£225,608	£175,190	£237,282	£8,096	£229,058	£3,450	
	Movement to/(from) Gen Reserve	-£207,008	-£159,281	-£218,682				
	Total Income	£2,129,818	£2,028,849	£2,108,851	£0	£2,212,214		
	Total Expenditure	£2,129,818	£1,319,504	£2,119,042	£67,521	£2,212,214		
	Net Income over Expenditure	£0	£709,345	-£10,191	-£67,521	£0		

