



CHIPPINGNORTON TOWN COUNCIL

THE GUILDHALL, CHIPPING NORTON, OXFORDSHIRE OX7 5NJ

TEL: 01608 642341 Fax: 01608 645206

Email: townclerk@chippingnorton-tc.gov.uk

Office Hours: Mon – Fri 9am – 1pm

TOWN CLERK: Luci Ashbourne

6th June 2023

SUMMONS TO ATTEND A MEETING OF THE FINANCE & RESOURCES COMMITTEE

TO: All Members of the Finance and Resources Committee

VENUE: The Council Chamber, Chipping Norton Town Hall

DATE: 12th June 2023

TIME: 6:30pm

Luci Ashbourne
Town Clerk

Recording of Meetings

Under the Openness of Local Government Bodies Regulations 2014 the council's public meetings may be recorded, which includes filming, audio-recording as well as photography.

A G E N D A

1. Election of Chair

To receive nominations for and elect the Chair of The Finance and Resources Committee for the municipal year 2023/24.

2. Election of Vice-Chair

To receive nominations for and elect the Chair of The Finance and Resources Committee for the municipal year 2023/24.

3. Apologies for absence.

To receive apologies for absence.

Committee members who are unable to attend the meeting should notify the Town Clerk (townclerk@chippingnorton-tc.gov.uk) prior to the meeting, stating the reason for absence.

4. Declaration of interests.

Members are reminded to declare any disclosable pecuniary interests in any of the items under consideration at this meeting in accordance with the Town Council's code of conduct.

5. Minutes

To approve the minutes of the Finance and Resources Committee meeting held on 29th March 2023.

6. Public participation

The meeting will adjourn for this item.

Members of the public may speak for a maximum of five minutes each during the period of public participation.

7. Committee action plan

To review the committee action plan.

8. Income and expenditure, balance sheets and supporting notes for year ending 31st March 2023.

- a. To receive detailed income and expenditure reports by budget heading.
- b. To receive the balance sheet.

9. To receive the internal auditors report for 2022/23

To receive and note the report from the internal auditor.

10. Income and expenditure

To receive detailed current income and expenditure reports by budget heading.

11. Schedule of payments for approval

To receive the schedule of payments.

12. Forward work programme

To note the forward work programme and agree next steps.

13. Recognising achievement

To receive a proposal from Cllr Coleman regarding the Council's policy on recognising achievement and agree next steps.

14. Date of next meeting - Monday 17th July.



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Office Hours: Mon – Fri 9am – 1pm

Minutes of a Finance and Resources Committee meeting, held on the 29th March 2023 at 6:30pm in the Council Chamber, Chipping Norton Town Hall

PRESENT: Cllrs Ruth Fisher (Chair), Sandra Coleman, David Heyes (Vice-Chair), Sharon Wheaton and Natasha Whitmill.

ALSO PRESENT:

Luci Ashbourne, Town Clerk

Katherine Jang, Deputy Town Clerk

FR44	Apologies for absence None received
FR45	Declaration of interests None received
FR46	Minutes RESOLVED: That the Minutes of the Finance and Resources Committee meeting held on 1 st February 2023 were signed and approved by the Chair as an accurate record of the meeting. Cllr Coleman mentioned that the Remembrance and Dedication Policy meeting had been arranged but needed to be cancelled – to be rearranged for a suitable time.
FR47	Public Participation None received
FR48	Committee Action Plan Members received and noted the ongoing Committee Action Plan.
FR49	Income and Expenditure Members received detailed income and expenditure reports by budget heading. 7360 - Members queried the bank charge being 220% higher than budgeted, the Town Clerk reported that there was a percentage error but the actual sum (£9 was budgeted differently last year.) Cemetery - P4 – Repairs and maintenance: The Town Clerk noted that emergency tree maintenance has taken place to remove a dangerous tree. There was an underspend last year in Cemetery tree works repairs, which were earmarked for this year. The Town Clerk noted that March 2023 has not yet been reconciled, but that it looks like the overall budget will have an underspend this year. Members approved the income and expenditure reports as received.
FR50	Schedule of Payments for Approval

	<p>Members received the schedule of payments.</p> <p>The Town Clerk noted that there is an error in the reports for the piano, stating it cost £21,000 when it cost £2,100.</p> <p>Members approved the schedule of payments as received.</p>
FR51	<p>Forward Work Programme</p> <p>a. Members reviewed the Council's risk register. The Town Clerk reported that the report has been updated to reflect current working practices. Members queried if it would be helpful to have Key Worker Insurance. The Town Clerk will investigate costs and receive a quote from the TC's insurance provider Zurich. Members recommended that the Council's risk register is sent to FC for approval with no amendments.</p> <p>b. Members reviewed the Council's Financial Regulations. The Town Clerk reported that the main change included modernising wording from Chairman > Chair. Members recommended that the Council's Financial Regulations are sent to FC for approval with no amendments.</p> <p>c. Members reviewed the Council's Standing Orders. The Town Clerk reported that the main changes included modernising wording from Chairman > Chair and removing video meetings from the policy as these are no longer allowed as COVID rules have changed. Members agreed that the Council's Standing Orders are sent to FC for approval with one amendment (removing Item H.)</p>
FR52	<p>Confidential Session RESOLVED: That pursuant to s.1(2) of the Public Bodies (Admission to Meetings) Act 1960, members moved into a Confidential Session to discuss Separate Business.</p>
FR53	<p>Staffing Matters</p> <p>a. Members considered the draft annual leave policy. RESOLVED: That the Annual Leave Policy is sent to FC for adoption with no amendments.</p> <p>b. Members received a report from the Town Clerk following the recruitment of the Responsible Finance Officer. RESOLVED: The Deputy Clerk's contract is updated to reflect her permanent hours, and that the Deputy Clerk's role is updated to "Deputy Clerk and Estates Manager."</p>
FR54	<p>Christmas light's infrastructure</p> <p>Members received a report from The Town Clerk about the Christmas lights. The Clerk reported that the Christmas lights in 2022 were received very positively in the town. As supply and installation of the little Christmas trees have now been handed back to the Town Council after being completed by volunteers for many years, the Town Clerk has requested the Council's Christmas light's contractor to provide quotes for different options for the display from the brackets above the shops. The display options included little Christmas trees, but due to the negative carbon impact of using small tree the contractor's option is for artificial trees made from recycled plastic that can be used for multiple years. RESOLVED: Members agreed that the one-off infrastructure installation cost £7280.00 is</p>

	<p>essential and recommends that this is sent to Full Council for approval. This should be taken from the underspend in the Council’s professional fees budget line.</p> <p>Members discussed the possibility of the Town Clerk undertaking an informal survey of shops in town to determine which option would be the most desirable.</p> <p>RESOLVED: That in principle, members agree that a recommendation for purchasing the hanging starburst design is taken to Full Council for approval dependent on the results from the informal survey of shopkeepers in the town centre. The Town Clerk will bring a report to the next Full Council meeting.</p>
FR55	<p>Date of next meeting Monday 12th June 2023</p>

The Chair closed the meeting at 7:35 pm.

DRAFT

Agenda item 5 – Committee action plan

This is the current committee action plan. Items highlighted in yellow are now the remit of this Committee (from Community Committee), the items highlighted in grey are complete.

The committee should consider the current plan and discuss any forward work that needs to be included. It should be noted that this action plan is a working document and can be updated at any point

Action	Whose involved?	Budget	Commencement	Completion	Notes/Comment
Health and Safety Audit	CNTC/Approved consultants	£3800 Telephone £3000 IT hardware/software	May 21	Sept 22	All recommendations following the H&S audit are now either complete or in progress.
Ensuring the Council has modern, workable, compliant policies and procedures	CNTC		May 19	Ongoing	A full list of policies are on the F&R forward work programme and are being worked through systematically.
Ensure that the Council's IT software, hardware, systems and documents are professional, safe and secure.	CNTC/STL Systems		May 21	Ongoing	The Council's IT and phone systems are managed by STL Solutions
Review the Council's fees and charges annually	CNTC	n/a	Ongoing	Ongoing	Community Committee have reviewed the fees and charges for 2023.
Appoint the internal auditor	CNTC		Ongoing	Ongoing	Internal audit report on the agenda.
Ensure that the Council is open and transparent	CNTC		Ongoing	Ongoing	New website launched. FOI procedures approved 2022. Transparency page published. Financial management page published.
Ensure that the Council's finances are invested wisely	CNTC		Ongoing	Ongoing	Investment strategy approved July 2022.
Ensure that the Council's website is compliant, accessible, engaging, up to date and relevant	CNTC	£1000	Ongoing	Ongoing	New website launched. CNTC staff to add news articles/agendas and publications. Monthly newsletter
Ensure that staff and members are suitably trained	CNTC	£3000	July 22	Ongoing	Staff needs assessment complete. All staff training up to date. Member needs assessment to be circulated in the summer after new Councillors have had a few weeks to settle into the role.
Providing grants to voluntary bodies/organisations in Chipping Norton	CNTC/Organisations/Clubs/Community groups	22-23 £26000	July 22	October 22	First tranche of applications due to be considered at the meeting on 17 th July 2023.
Managing Greystones leases	CNTC/tenants		Jul 22	Jan 23	New leases have been drawn up. Awaiting scale maps for land registry.

It is important to note that action plans are fluid and can be subject to change at any time.

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Administration</u>								
3210 Admin Charges	7,683	7,457	5,000	(2,457)			149.1%	
3211 C N History Trail	27	6	0	(6)			0.0%	
3290 Miscellaneous Income	12,933	2,212	0	(2,212)			0.0%	
3291 Tourist Information	0	0	51	51			0.0%	
Administration :- Income	20,643	9,675	5,051	(4,624)			191.5%	0
4100 Salaries/Superann/Nl	96,080	120,593	132,000	11,407	11,407		91.4%	
5110 Stationery	620	526	1,000	474	474		52.6%	
5120 Photocopying Costs	2,617	3,413	2,600	(813)	(813)		131.3%	
5125 Tourist Information	229	0	500	500	500		0.0%	
5200 Postage	251	84	700	616	616		12.1%	
5210 Telephone and Comms	4,620	5,291	3,800	(1,491)	(1,491)		139.2%	
5310 Office Equipment	141	1,803	2,000	197	197		90.1%	
5340 Website Costs	4,496	1,520	1,000	(520)	(520)		151.9%	
5360 Computer Hardware/Software	2,078	3,591	3,000	(591)	(591)		119.7%	
6200 Rent	1,150	119	1,150	1,031	1,031		10.4%	
6210 Rates	2,695	2,695	2,700	5	5		99.8%	
6400 Repairs and Maintenance	0	0	0	0	0		0.0%	625
7100 Travel & Subsistance	0	158	200	42	42		78.9%	
7300 Staff & Councillors Training	2,698	3,058	3,000	(58)	(58)		101.9%	
7500 Legal & Professional Fees	695	1,654	1,500	(154)	(154)		110.3%	
7510 Audit Fees	2,265	2,498	2,500	2	2		99.9%	
7600 Subscriptions	1,827	4,688	2,000	(2,688)	(2,688)		234.4%	
7630 Bank Charges	200	285	100	(185)	(185)		284.6%	
7650 Insurance	1,458	1,800	1,800	0	0		100.0%	
7710 Election Expenses	0	4,404	4,404	0	0		100.0%	
7720 Other Miscellaneous Expenses	794	965	1,500	535	535		64.3%	
Administration :- Indirect Expenditure	124,913	159,144	167,454	8,311	0	8,311	95.0%	625
Net Income over Expenditure	(104,269)	(149,468)	(162,403)	(12,935)				
6000 plus Transfer from EMR	0	625						
6001 less Transfer to EMR	12,810	0						
Movement to/(from) Gen Reserve	(117,079)	(148,843)						
<u>101 Grants</u>								
7670 Grants-Voluntary Organisations	31,000	28,500	26,000	(2,500)	(2,500)		109.6%	
7680 Youth Council	0	0	2,500	2,500	2,500		0.0%	
Grants :- Indirect Expenditure	31,000	28,500	28,500	0	0	0	100.0%	0
Net Expenditure	(31,000)	(28,500)	(28,500)	0				

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<u>102 Miscellaneous</u>								
3100 Precept Income	315,055	340,840	340,840	0			100.0%	
3180 Interest Receivable	244	9,319	200	(9,119)			4659.7%	
3230 Manorial Land (Pace Petroleum)	15,000	15,000	15,000	0			100.0%	
3290 Miscellaneous Income	6,000	6,405	0	(6,405)			0.0%	6,405
3292 Christmas Market Income	0	4,777	0	(4,777)			0.0%	
Miscellaneous :- Income	336,299	376,342	356,040	(20,302)			105.7%	6,405
4100 Salaries/Superann/Nl	16,255	18,141	15,700	(2,441)		(2,441)	115.5%	
6405 Christmas Market Expenses	130	1,000	1,000	0		0	100.0%	
6407 Xmas Lights/Trees	13,732	13,480	15,000	1,520		1,520	89.9%	
6418 Defibrillators	0	596	500	(96)		(96)	119.1%	486
6460 Streetscene	11,989	4,208	10,000	5,792		5,792	42.1%	4,002
6461 HGV signs	0	5,987	8,000	2,013		2,013	74.8%	5,987
6462 Grit Bins/Snow	(0)	654	3,500	2,846		2,846	18.7%	
6490 Trees/Flower Beds Middle Row	258	877	2,500	1,623		1,623	35.1%	
6495 Street Furniture	2,752	3,760	3,000	(760)		(760)	125.3%	
6498 Contingency Fund	(1,394)	2,648	10,000	7,352		7,352	26.5%	
7100 Travel & Subsistance	927	1,712	1,600	(112)		(112)	107.0%	
7500 Legal & Professional Fees	23,831	11,564	29,000	17,437		17,437	39.9%	
7720 Other Miscellaneous Expenses	1,291	811	1,250	439		439	64.9%	
Miscellaneous :- Indirect Expenditure	69,771	65,438	101,050	35,612	0	35,612	64.8%	10,475
Net Income over Expenditure	266,528	310,904	254,990	(55,914)				
6000 plus Transfer from EMR	7,530	10,475						
6001 less Transfer to EMR	4,000	6,405						
Movement to/(from) Gen Reserve	270,058	314,974						
<u>104 Youth</u>								
5322 Expenses	6,405	12,810	19,215	6,405		6,405	66.7%	12,810
Youth :- Indirect Expenditure	6,405	12,810	19,215	6,405	0	6,405	66.7%	12,810
Net Expenditure	(6,405)	(12,810)	(19,215)	(6,405)				
6000 plus Transfer from EMR	6,405	12,810						
Movement to/(from) Gen Reserve	0	0						
<u>110 Town Hall</u>								
3115 Lettings Income	20,059	33,989	26,000	(7,989)			130.7%	
3140 WODC Water Rates Contrib	81	102	100	(2)			101.9%	

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3290 Miscellaneous Income	0	133	0	(133)			0.0%	
Town Hall :- Income	20,140	34,224	26,100	(8,124)			131.1%	0
4100 Salaries/Superann/Nl	22,715	31,722	19,800	(11,922)		(11,922)	160.2%	
5140 Promotion	0	0	1,500	1,500		1,500	0.0%	
5210 Telephone and Comms	545	838	630	(208)		(208)	133.0%	
6110 Heat and Light	6,016	7,260	6,000	(1,260)		(1,260)	121.0%	
6130 Water & Sewerage	657	1,609	680	(929)		(929)	236.7%	
6210 Rates	10,230	10,230	10,230	1		1	100.0%	
6230 Window Cleaning	725	500	800	300		300	62.5%	
6240 Alarm/Fire Extinguisher Insp	2,348	1,276	1,600	324		324	79.7%	
6310 Cleaning / Sanitary Expenses	1,180	1,317	1,500	183		183	87.8%	
6330 Waste Disposal	555	582	600	18		18	97.1%	
6400 Repairs and Maintenance	2,906	16,885	30,000	13,115		13,115	56.3%	6,630
6402 Town Hall Restoration Fund	0	30,700	0	(30,700)		(30,700)	0.0%	30,700
6408 New Equipment	0	3,766	2,500	(1,266)		(1,266)	150.6%	
7610 Licences	605	800	800	0		0	100.0%	
7650 Insurance	2,834	2,800	3,000	200		200	93.3%	
7720 Other Miscellaneous Expenses	567	565	500	(65)		(65)	112.9%	
Town Hall :- Indirect Expenditure	51,882	110,850	80,140	(30,710)	0	(30,710)	138.3%	37,330
Net Income over Expenditure	(31,742)	(76,626)	(54,040)	22,586				
6000 plus Transfer from EMR	0	37,330						
Movement to/(from) Gen Reserve	(31,742)	(39,296)						
<u>120 Greystones</u>								
3110 Rents Receivable	2,040	2,040	2,040	0			100.0%	
3111 Rugby Club Right Of Access	175	175	175	0			100.0%	
Greystones :- Income	2,215	2,215	2,215	0			100.0%	0
6210 Rates	60	190	375	185		185	50.6%	
6400 Repairs and Maintenance	1,519	1,773	2,500	727		727	70.9%	
7650 Insurance	227	300	300	0		0	100.0%	
Greystones :- Indirect Expenditure	1,805	2,263	3,175	912	0	912	71.3%	0
Net Income over Expenditure	410	(48)	(960)	(912)				
<u>130 Cemetery</u>								
3190 Interments & Memorials	14,969	13,775	11,200	(2,575)			123.0%	
3191 Grave Purchase	7,040	5,980	4,000	(1,980)			149.5%	
3290 Miscellaneous Income	0	50	0	(50)			0.0%	
Cemetery :- Income	22,009	19,805	15,200	(4,605)			130.3%	0

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Cost Centre Report

	Actual Last Year	Actual Year To	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
6130 Water & Sewerage	69	60	100	40		40	59.9%	
6210 Rates	1,258	1,447	1,000	(447)		(447)	144.7%	
6400 Repairs and Maintenance	200	11,606	1,000	(10,606)		(10,606)	1160.5%	6,774
6465 Contract	11,156	7,447	12,500	5,053		5,053	59.6%	
6471 Skips for cemetery	720	825	600	(225)		(225)	137.5%	
7650 Insurance	454	500	600	100		100	83.3%	
7720 Other Miscellaneous Expenses	314	2,291	500	(1,791)		(1,791)	458.3%	
Cemetery :- Indirect Expenditure	14,171	24,176	16,300	(7,876)	0	(7,876)	148.3%	6,774
Net Income over Expenditure	7,838	(4,371)	(1,100)	3,271				
6000 plus Transfer from EMR	0	6,774						
Movement to/(from) Gen Reserve	7,838	2,403						
<u>140 Closed Churchyard</u>								
6400 Repairs and Maintenance	1,515	5,144	1,500	(3,644)		(3,644)	342.9%	
6468 Maintenance incl. drains	2,234	3,636	3,700	64		64	98.3%	
Closed Churchyard :- Indirect Expenditure	3,749	8,780	5,200	(3,580)	0	(3,580)	168.8%	0
Net Expenditure	(3,749)	(8,780)	(5,200)	3,580				
<u>151 Recreation</u>								
6200 Rent	1,000	1,000	1,000	0		0	100.0%	
6400 Repairs and Maintenance	1,983	15,896	4,500	(11,396)		(11,396)	353.2%	9,023
6410 New Equipment	7,955	6,603	30,000	23,397		23,397	22.0%	
6413 Sports Awards	305	0	500	500		500	0.0%	
6420 Litter/Dog Bin Emptying	4,364	3,819	6,500	2,681		2,681	58.8%	
6465 Contract	7,341	3,675	5,200	1,525		1,525	70.7%	
7650 Insurance	2,700	2,225	2,700	475		475	82.4%	
7720 Other Miscellaneous Expenses	447	688	1,000	312		312	68.8%	
Recreation :- Indirect Expenditure	26,095	33,906	51,400	17,494	0	17,494	66.0%	9,023
Net Expenditure	(26,095)	(33,906)	(51,400)	(17,494)				
6000 plus Transfer from EMR	0	9,023						
Movement to/(from) Gen Reserve	(26,095)	(24,883)						
<u>160 Events</u>								
3330 Fundraising Income	0	1,800	0	(1,800)			0.0%	
Events :- Income	0	1,800	0	(1,800)				0

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6414 Events	0	8,379	9,500	1,121		1,121	88.2%	
6419 Occasional Events	0	2,100	2,500	400		400	84.0%	
6480 Fundraising Expenditure	0	1,800	0	(1,800)		(1,800)	0.0%	
Events :- Indirect Expenditure	<u>0</u>	<u>12,279</u>	<u>12,000</u>	<u>(279)</u>	<u>0</u>	<u>(279)</u>	<u>102.3%</u>	<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>(10,479)</u>	<u>(12,000)</u>	<u>(1,521)</u>				
<u>180 Pool Meadow</u>								
3290 Miscellaneous Income	0	6,794	0	(6,794)			0.0%	6,794
Pool Meadow :- Income	<u>0</u>	<u>6,794</u>	<u>0</u>	<u>(6,794)</u>				<u>6,794</u>
6417 Maintenance	120	11,039	7,000	(4,039)		(4,039)	157.7%	5,194
6430 Restoration Project	0	2,113	0	(2,113)		(2,113)	0.0%	2,113
Pool Meadow :- Indirect Expenditure	<u>120</u>	<u>13,152</u>	<u>7,000</u>	<u>(6,152)</u>	<u>0</u>	<u>(6,152)</u>	<u>187.9%</u>	<u>7,307</u>
Net Income over Expenditure	<u>(120)</u>	<u>(6,358)</u>	<u>(7,000)</u>	<u>(642)</u>				
6000 plus Transfer from EMR	0	7,307						
6001 less Transfer to EMR	0	6,794						
Movement to/(from) Gen Reserve	<u>(120)</u>	<u>(5,845)</u>						
<u>185 Millennium Garden</u>								
6417 Maintenance	11	0	0	0		0	0.0%	
6465 Contract	1,266	629	1,500	871		871	41.9%	
Millennium Garden :- Indirect Expenditure	<u>1,277</u>	<u>629</u>	<u>1,500</u>	<u>871</u>	<u>0</u>	<u>871</u>	<u>41.9%</u>	<u>0</u>
Net Expenditure	<u>(1,277)</u>	<u>(629)</u>	<u>(1,500)</u>	<u>(871)</u>				
<u>186 War Memorial</u>								
6465 Contract	127	0	200	200		200	0.0%	
6470 War Memorial	400	0	500	500		500	0.0%	
War Memorial :- Indirect Expenditure	<u>527</u>	<u>0</u>	<u>700</u>	<u>700</u>	<u>0</u>	<u>700</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>(527)</u>	<u>0</u>	<u>(700)</u>	<u>(700)</u>				
<u>200 Mayors Allowance</u>								
7200 Hospitality & Entertaining	2,385	2,769	3,000	231		231	92.3%	
7690 Mayors Allowance	2,730	800	2,800	2,000		2,000	28.6%	
Mayors Allowance :- Indirect Expenditure	<u>5,115</u>	<u>3,569</u>	<u>5,800</u>	<u>2,231</u>	<u>0</u>	<u>2,231</u>	<u>61.5%</u>	<u>0</u>
Net Expenditure	<u>(5,115)</u>	<u>(3,569)</u>	<u>(5,800)</u>	<u>(2,231)</u>				

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	401,307	450,854	404,606	(46,248)			111.4%	
Expenditure	336,831	475,494	499,434	23,940	0	23,940	95.2%	
Net Income over Expenditure	64,476	(24,640)	(94,828)	(70,188)				
plus Transfer from EMR	13,935	84,343						
less Transfer to EMR	16,810	13,199						
Movement to/(from) Gen Reserve	61,601	46,505						

31st March 2022

31st March 2023

Current Assets		
0	Holding Deposit	94
140,749	Unity Trust Bank	120,492
500,000	CCLA Deposit Fund	500,000
5	Petty Cash	5
628	Prepayments	671
3,999	VAT Control	8,933
3,031	Debtors	17,049
<u>648,412</u>		<u>647,243</u>
648,412	Total Assets	647,243
Current Liabilities		
3,094	Trade Creditors	26,659
0	Accruals	30
125	Receipts in Advance	0
<u>3,219</u>		<u>26,689</u>
645,193	Total Assets Less Current Liabilities	620,553
Represented By		
276,643	General Reserves	240,615
368,550	Earmarked Reserves	379,939
<u>645,193</u>		<u>620,553</u>

The above statement represents fairly the financial position of the authority as at 31st March 2023 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial
Officer

Date : _____

Chipping Norton Town Council

Internal Audit Report: Final 2022-23

Adrian Shepherd-Roberts

Auditing Solutions Ltd

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Governance & Accountability Return (AGAR). Auditing Solutions Ltd has provided this service to Chipping Norton Town Council since 2018-19.

This report sets out the work undertaken in relation to the 2022-23 financial year which was completed by 27th October 2022 and 16th May 2023. We have again undertaken our reviews for the year remotely. We wish to thank the Finance Officer who assisted us in the process, providing all necessary additional documentation in electronic format to facilitate completion of our review. We have still ensured governance and financial controls remain effective.

Internal Audit Approach

In conducting our reviews for 2022-23, we have had regard to the materiality of transactions and their susceptibility to potential mis recording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover, as applied to all clients, is designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's AGAR, which requires independent assurance over several internal control objectives.

Overall Conclusion

The work undertaken this year, to date, on the Council's accounting and other records is set out in the following detailed report.

We have concluded that, on the basis of the programme of work undertaken this year to date, the Council has again maintained more than adequate and effective internal control arrangements. We again compliment the Finance Officer for the quality of her work and thank her for her assistance, which has ensured the smooth progress of our initial review.

We have completed and signed the 'Annual Internal Audit Report' in the year's Annual Governance and Accountability Return, having concluded that, in all significant respects, the control objectives set out in that report were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in the cashbooks and financial ledgers maintained in-house by the Accounts Officer. The Council's records are maintained using the RBS Omega software, which is a market leader and used by many our clients across the country.

One bank account is in use with Unity Bank. A further cashbook is also in use to record all petty cash account transactions.

To assess the adequacy, accuracy and appropriateness of transactions for 2022-23, we have:

- Ensured the accurate carry forward of the prior year closing balances, as reported in the year's AGAR, as opening balances in the accounting software for 2022-23;
- Ensured that an appropriate coding structure is in place to facilitate reporting of budgetary performance throughout the year;
- Ensured that the Omega ledgers remain in balance at the financial year-end;
- Checked and agreed transactions on the Current account for April 2022 and September 2022 and March 2023 by reference to supporting bank statements;
- Verified the accuracy of bank reconciliations on the Current, and Petty Cash accounts as at 30th April and 30th September 2022 and March 2023; and
- Previously examined and considered the robustness of the Council's IT back-up and restore arrangements, noting that regular back-ups occur to an external hard drive which is taken off site daily, also noting that periodic attempts are and have been made to successfully restore data.

Conclusions

We again wish to commend the Responsible Finance Officer on the way the financial records are maintained which has simplified our review process with no significant issues arising in this area.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and Financial Regulations (FRs) and that, as far as we are reasonably able to ascertain, given that we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation. We also aim to ensure that appropriate policies, procedures and protocols are in place to prevent and provide a reasonable assurance of the detection of any fraudulent or corrupt activity.

We have examined the Council and Standing Committee minutes for 2022-23 meetings as posted on the Council's website to establish whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council's future financial stability and are pleased to record that no such concerns exist currently.

Conclusions

The Council has reviewed both the Financial Regulations and the Standing Orders.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

In order to confirm the effectiveness of the control and governance arrangements over payments, we have selected a sample of individual payments processed during the financial year to date.

We also note that VAT returns continue to be completed in a timely and accurate manner, with electronic "on-line" submission now in place, in line with HMRC requirements. We have examined the quarterly reclaims to March 2023 confirming that the detail correlates to that in the Omega VAT control account.

Conclusions

We are pleased to record that no significant issues have been identified in this area.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We are pleased to note the existence of a register of potential risks facing the Council, also noting it has been approved by Full Council at its May 2022 meeting.

We have examined the Council's 2022-23 insurance policy schedule with Zurich, noting that Employer's, Public Liability cover are in place at £10 million, £15 million respectively, together with Fidelity Guarantee (FG) cover currently at £1 million.

Conclusions

No issues arise in this area warranting formal comment or recommendation.

Precept Determination and Budgetary Control

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and the level of precept to be drawn down from the District Council, also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We note that a precept level of £344,684 for 2023-24 was formally approved by Full Council at its December 2022 meeting.

We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

Conclusions

There are no matters requiring formal comment or recommendation in this area of our review process

Review of Income

The Council receives income primarily by way of the annual precept, together with burial and associated fees, room hire fees at the Town Hall, rent and access rights at Greystones, receivable interest and VAT recoveries, together with other miscellaneous receipts.

- We note that the schedules of Council's fees and charges were reviewed for the Cemetery, for 2022-23 applicable from September 2022.
- As noted elsewhere in this report, we have tested a sample of cashbook receipts from Omega records to relevant bank statements for seven months;
- We have also reviewed a sample of the burial records and relevant nominal ledger and acknowledge that the records are maintained in a satisfactory manner; and
- Examined the "Aged debtors schedule" generated by the accounting software and are pleased to record that there are no significant long-standing debts exist of which officers and members are unaware

Conclusions

We have reviewed the Cemetery receipts and burial records at this initial review.

Petty Cash Account

Our aim in this area is to ensure that appropriate controls are in place; that all expenditure incurred is adequately supported by trade invoices or till receipts; that the expenditure is appropriate for the Council's requirements; that VAT has been separately identified for periodic recovery and that cheque encashments from the main cashbooks are properly recorded.

We have not physically checked the cash but have reviewed the holding from the information that we have been provided. As we are working remotely, we suggest that where possible an independent check is undertaken to confirm that the cash has been checked and the account balances. This should be minuted accordingly.

Conclusions

There are no matters requiring formal comment or recommendation in this area of our review process.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that salaries are paid in line with the Council approved pay rates and that extant legislation is being appropriately observed as regards adherence to the requirements of HMRC legislation in relation to the deduction and payment over of income tax and NI contributions.

We note that the Council's payroll is managed in-house agreeing detail of the gross salaries paid to them by reference to the September 2022 payslips.

We have also checked the accuracy of tax, NI and pension deductions to each for August 2020 by reference to relevant HMRC and Pension Fund Administrators deduction tables with no issues arising. We are also pleased to note that, where staff work variable hours, appropriate time sheets are prepared and certified by the Town Clerk as appropriate for payment.

Conclusions

We are pleased to report that no issues arise in this area warranting formal comment or recommendation.

Fixed Asset Registers

The Governance and Accountability Manual requires all councils to maintain a record of all assets owned. We have checked and agreed the principles used in the detail, as recorded in the Council's Asset Register, noting that it has been prepared using purchase cost values or where that value is unknown at the previous year's Return level or uplifted or decreased to reflect the acquisition or disposal of assets.

Conclusion

No issues require formal comment or recommendation.

Investments and Loans

The Council has no long-term investments, surplus funds being held currently with Unity Bank and the CCLA.

The Council has no loans in place either repayable by itself or to it from external bodies: consequently, nil values will be reported in the relevant boxes of Section 2 of the year's AGAR.

Conclusions

No issues arise in this area.

Annual Governance and Accountability Return

The Accounts and Audit Regulations required that all Councils prepare a detailed Statement of Accounts, together with supporting statements identifying other aspects of the Council's financial affairs.

We have examined the Council's procedures in relation to the preparation of the year-end detailed Annual Governance and Accountability Return data, also reviewing the arrangements for the identification of year-end debtors and creditors with no issues arising.

Conclusions

No issues have arisen in this review area and, on the basis of work undertaken during the year, we have duly signed off the Internal Audit Report of the Annual Governance and Accountability Return, assigning positive assurances in each relevant area.

Detailed Income & Expenditure by Budget Heading 01/04/2023

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Administration</u>								
3210 Admin Charges	7,457	0	9,000	9,000			0.0%	
3211 C N History Trail	6	0	0	0			0.0%	
3290 Miscellaneous Income	2,212	0	0	0			0.0%	
Administration :- Income	9,675	0	9,000	9,000			0.0%	0
4100 Salaries/Superann/Nl	120,593	23,758	150,000	126,242		126,242	15.8%	
5110 Stationery	526	116	600	484		484	19.3%	
5120 Photocopying Costs	3,413	252	2,300	2,048		2,048	11.0%	
5200 Postage	84	0	300	300		300	0.0%	
5210 Telephone and Comms	5,291	1,026	6,000	4,974		4,974	17.1%	
5310 Office Equipment	1,803	0	1,000	1,000		1,000	0.0%	
5340 Website Costs	1,520	924	500	(424)		(424)	184.8%	
5360 Computer Hardware/Software	3,591	0	3,000	3,000		3,000	0.0%	
6200 Rent	119	2,259	2,500	241		241	90.3%	
6210 Rates	2,695	433	2,700	2,267		2,267	16.0%	
7100 Travel & Subsistance	158	51	200	149		149	25.6%	
7300 Staff & Councillors Training	3,058	80	2,000	1,920		1,920	4.0%	
7500 Legal & Professional Fees	1,654	12,087	14,000	1,913		1,913	86.3%	5,565
7510 Audit Fees	2,498	480	2,700	2,220		2,220	17.8%	
7600 Subscriptions	4,688	203	2,000	1,798		1,798	10.1%	
7630 Bank Charges	285	0	300	300		300	0.0%	
7650 Insurance	1,800	1,498	1,800	302		302	83.2%	
7710 Election Expenses	4,404	0	6,100	6,100		6,100	0.0%	
7720 Other Miscellaneous Expenses	965	193	1,000	807		807	19.3%	
Administration :- Indirect Expenditure	159,144	43,359	199,000	155,641	0	155,641	21.8%	5,565
Net Income over Expenditure	(149,468)	(43,359)	(190,000)	(146,641)				
6000 plus Transfer from EMR	625	5,565						
Movement to/(from) Gen Reserve	(148,843)	(37,794)						
<u>101 Grants</u>								
7670 Grants-Voluntary Organisations	28,500	3,120	28,000	24,880		24,880	11.1%	
Grants :- Indirect Expenditure	28,500	3,120	28,000	24,880	0	24,880	11.1%	0
Net Expenditure	(28,500)	(3,120)	(28,000)	(24,880)				
<u>102 Miscellaneous</u>								
3100 Precept Income	340,840	172,342	344,684	172,342			50.0%	
3180 Interest Receivable	9,319	1,691	3,600	1,909			47.0%	

Detailed Income & Expenditure by Budget Heading 01/04/2023

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
3230 Manorial Land (Pace Petroleum)	15,000	0	15,000	15,000			0.0%	
3290 Miscellaneous Income	6,405	36,424	0	(36,424)			0.0%	26,424
3292 Christmas Market Income	4,777	0	2,500	2,500			0.0%	
Miscellaneous :- Income	376,342	210,457	365,784	155,327			57.5%	26,424
4100 Salaries/Superann/Nl	18,141	3,088	18,000	14,912		14,912	17.2%	
6405 Christmas Market Expenses	1,000	0	0	0		0	0.0%	
6407 Xmas Lights/Trees	13,480	0	15,000	15,000		15,000	0.0%	
6418 Defibrillators	596	191	500	309		309	38.2%	191
6460 Streetscene	4,208	0	10,000	10,000		10,000	0.0%	
6461 HGV signs	5,987	0	0	0		0	0.0%	
6462 Grit Bins/Snow	654	0	2,000	2,000		2,000	0.0%	
6490 Trees/Flower Beds Middle Row	877	75	1,000	925		925	7.5%	
6495 Street Furniture	3,760	0	0	0		0	0.0%	
6498 Contingency Fund	2,648	0	10,000	10,000		10,000	0.0%	
7100 Travel & Subsistance	1,712	305	1,600	1,295		1,295	19.1%	
7500 Legal & Professional Fees	11,564	0	0	0		0	0.0%	
7720 Other Miscellaneous Expenses	811	0	1,200	1,200		1,200	0.0%	
Miscellaneous :- Indirect Expenditure	65,438	3,659	59,300	55,641	0	55,641	6.2%	191
Net Income over Expenditure	310,904	206,799	306,484	99,685				
6000 plus Transfer from EMR	10,475	191						
6001 less Transfer to EMR	6,405	26,424						
Movement to/(from) Gen Reserve	314,974	180,566						
<u>104 Youth</u>								
5322 Expenses	12,810	6,405	0	(6,405)		(6,405)	0.0%	6,405
Youth :- Indirect Expenditure	12,810	6,405	0	(6,405)	0	(6,405)		6,405
Net Expenditure	(12,810)	(6,405)	0	6,405				
6000 plus Transfer from EMR	12,810	6,405						
Movement to/(from) Gen Reserve	0	0						
<u>110 Town Hall</u>								
3115 Lettings Income	33,989	0	30,000	30,000			0.0%	
3140 WODC Water Rates Contrib	102	0	100	100			0.0%	
3290 Miscellaneous Income	133	0	0	0			0.0%	
Town Hall :- Income	34,224	0	30,100	30,100				0
4100 Salaries/Superann/Nl	31,722	6,283	42,000	35,717		35,717	15.0%	

Detailed Income & Expenditure by Budget Heading 01/04/2023

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
5140 Promotion	0	0	1,500	1,500		1,500	0.0%	
5210 Telephone and Comms	838	124	1,000	876		876	12.4%	
6110 Heat and Light	7,260	871	7,000	6,129		6,129	12.4%	
6130 Water & Sewerage	1,609	120	1,500	1,380		1,380	8.0%	
6210 Rates	10,230	1,829	10,230	8,401		8,401	17.9%	
6230 Window Cleaning	500	115	500	385		385	23.0%	
6240 Alarm/Fire Extinguisher Insp	1,276	0	1,600	1,600		1,600	0.0%	
6310 Cleaning / Sanitary Expenses	1,317	356	1,800	1,444		1,444	19.8%	
6330 Waste Disposal	582	0	600	600		600	0.0%	
6400 Repairs and Maintenance	16,885	5,613	10,000	4,387		4,387	56.1%	5,347
6402 Town Hall Restoration Fund	30,700	24,653	250,000	225,347		225,347	9.9%	24,653
6408 New Equipment	3,766	1,068	2,500	1,432		1,432	42.7%	
7610 Licences	800	691	800	109		109	86.3%	
7650 Insurance	2,800	2,309	3,000	691		691	77.0%	
7720 Other Miscellaneous Expenses	565	0	500	500		500	0.0%	
Town Hall :- Indirect Expenditure	110,850	44,033	334,530	290,497	0	290,497	13.2%	30,000
Net Income over Expenditure	(76,626)	(44,033)	(304,430)	(260,397)				
6000 plus Transfer from EMR	37,330	30,000						
Movement to/(from) Gen Reserve	(39,296)	(14,033)						
<u>120 Greystones</u>								
3110 Rents Receivable	2,040	0	2,040	2,040			0.0%	
3111 Rugby Club Right Of Access	175	0	175	175			0.0%	
Greystones :- Income	2,215	0	2,215	2,215			0.0%	0
6210 Rates	190	15	375	360		360	3.9%	
6400 Repairs and Maintenance	1,773	470	2,500	2,030		2,030	18.8%	
7650 Insurance	300	250	300	50		50	83.2%	
Greystones :- Indirect Expenditure	2,263	734	3,175	2,441	0	2,441	23.1%	0
Net Income over Expenditure	(48)	(734)	(960)	(226)				
<u>130 Cemetery</u>								
3190 Interments & Memorials	13,775	2,065	14,000	11,935			14.8%	
3191 Grave Purchase	5,980	35	4,000	3,965			0.9%	
3290 Miscellaneous Income	50	0	0	0			0.0%	
Cemetery :- Income	19,805	2,100	18,000	15,900			11.7%	0
6130 Water & Sewerage	60	0	100	100		100	0.0%	
6210 Rates	1,447	578	1,500	922		922	38.5%	

Detailed Income & Expenditure by Budget Heading 01/04/2023

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
6400 Repairs and Maintenance	11,606	3,087	10,000	6,913		6,913	30.9%	
6465 Contract	7,447	1,862	10,000	8,138		8,138	18.6%	
6471 Skips for cemetery	825	0	600	600		600	0.0%	
7650 Insurance	500	374	500	126		126	74.9%	
7720 Other Miscellaneous Expenses	2,291	660	500	(160)		(160)	132.0%	
Cemetery :- Indirect Expenditure	24,176	6,561	23,200	16,639	0	16,639	28.3%	0
Net Income over Expenditure	(4,371)	(4,461)	(5,200)	(739)				
6000 plus Transfer from EMR	6,774	0						
Movement to/(from) Gen Reserve	2,403	(4,461)						
140 Closed Churchyard								
6400 Repairs and Maintenance	5,144	0	3,000	3,000		3,000	0.0%	
6465 Contract	0	488	2,000	1,513		1,513	24.4%	
6468 Maintenance incl. drains	3,636	0	0	0		0	0.0%	
Closed Churchyard :- Indirect Expenditure	8,780	488	5,000	4,513	0	4,513	9.8%	0
Net Expenditure	(8,780)	(488)	(5,000)	(4,513)				
151 Recreation								
6200 Rent	1,000	0	1,000	1,000		1,000	0.0%	
6400 Repairs and Maintenance	15,896	3,029	4,500	1,471		1,471	67.3%	
6410 New Equipment	6,603	0	70,000	70,000		70,000	0.0%	
6413 Sports Awards	0	0	500	500		500	0.0%	
6420 Litter/Dog Bin Emptying	3,819	0	3,500	3,500		3,500	0.0%	
6465 Contract	3,675	919	5,000	4,081		4,081	18.4%	
7650 Insurance	2,225	3,829	2,500	(1,329)		(1,329)	153.2%	
7720 Other Miscellaneous Expenses	688	0	1,000	1,000		1,000	0.0%	
Recreation :- Indirect Expenditure	33,906	7,777	88,000	80,223	0	80,223	8.8%	0
Net Expenditure	(33,906)	(7,777)	(88,000)	(80,223)				
6000 plus Transfer from EMR	9,023	0						
Movement to/(from) Gen Reserve	(24,883)	(7,777)						
160 Events								
3330 Fundraising Income	1,800	0	0	0			0.0%	
Events :- Income	1,800	0	0	0				0
6414 Events	8,379	2,339	10,000	7,661		7,661	23.4%	
6419 Occasional Events	2,100	0	0	0		0	0.0%	

Detailed Income & Expenditure by Budget Heading 01/04/2023

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
6480 Fundraising Expenditure	1,800	0	0	0		0	0.0%	
Events :- Indirect Expenditure	12,279	2,339	10,000	7,661	0	7,661	23.4%	0
Net Income over Expenditure	(10,479)	(2,339)	(10,000)	(7,661)				
<u>180 Pool Meadow</u>								
3290 Miscellaneous Income	6,794	0	0	0			0.0%	
Pool Meadow :- Income	6,794	0	0	0				0
6417 Maintenance	11,039	0	5,000	5,000		5,000	0.0%	
6430 Restoration Project	2,113	0	25,000	25,000		25,000	0.0%	
Pool Meadow :- Indirect Expenditure	13,152	0	30,000	30,000	0	30,000		0
Net Income over Expenditure	(6,358)	0	(30,000)	(30,000)				
6000 plus Transfer from EMR	7,307	0						
6001 less Transfer to EMR	6,794	0						
Movement to/(from) Gen Reserve	(5,845)	0						
<u>185 Millennium Garden</u>								
6417 Maintenance	0	0	1,000	1,000		1,000	0.0%	
6465 Contract	629	75	500	425		425	15.0%	
Millennium Garden :- Indirect Expenditure	629	75	1,500	1,425	0	1,425	5.0%	0
Net Expenditure	(629)	(75)	(1,500)	(1,425)				
<u>186 War Memorial</u>								
6470 War Memorial	0	0	2,500	2,500		2,500	0.0%	
War Memorial :- Indirect Expenditure	0	0	2,500	2,500	0	2,500	0.0%	0
Net Expenditure	0	0	(2,500)	(2,500)				
<u>200 Mayors Allowance</u>								
7200 Hospitality & Entertaining	2,769	0	1,500	1,500		1,500	0.0%	
7690 Mayors Allowance	800	189	1,500	1,311		1,311	12.6%	
Mayors Allowance :- Indirect Expenditure	3,569	189	3,000	2,811	0	2,811	6.3%	0
Net Expenditure	(3,569)	(189)	(3,000)	(2,811)				

Detailed Income & Expenditure by Budget Heading 01/04/2023

Month No: 2

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	450,854	212,557	425,099	212,542			50.0%	
Expenditure	475,494	118,738	787,205	668,467	0	668,467	15.1%	
Net Income over Expenditure	<u>(24,640)</u>	<u>93,819</u>	<u>(362,106)</u>	<u>(455,925)</u>				
plus Transfer from EMR	84,343	42,161						
less Transfer to EMR	13,199	26,424						
Movement to/(from) Gen Reserve	<u>46,505</u>	<u>109,556</u>						

List of Payments made between 21/03/2023 and 31/03/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
21/03/2023	Adobe Systems Software Ireland	PPDD21/03	12.64		Adobe Subs-Mar/Apr
22/03/2023	Spiegl Press Ltd	PP220323	49.95		Leather condolence book
23/03/2023	Zoom Video Communications inc.	PPDD230323	12.99		Zoom Subscription
24/03/2023	STL Communications Limited	DD24/03	626.27		Telephone/broadband
29/03/2023	██████████	BT/290323	1,400.00		Jazz Trio/Disco - SustainaBall
29/03/2023	Viking	BT2/290323	65.77		Footrest/Helmet/Ink
29/03/2023	Alder King LLP	BT3/290323	18,420.00		Building Consultancy Services
29/03/2023	Community First Oxfordshire	BT4/290323	1,815.60		Stewardship Support (50% fee)
29/03/2023	OCC Pension Fund	BT5/290323	2,706.41	RP/DH	LGPS - March
29/03/2023	HMRC	BACS	3,010.21	RP/DH	Tax/NI -March
29/03/2023	██████████	BT6/290323	120.00		Pitch & Tune to A440 piano
29/03/2023	Travis Perkins Trading Company	BT7/290323	100.15		Bulk Bag - Greystones
29/03/2023	PPL PRS Ltd	BT8/290323	804.89		PRS/PPL licence fee T/H
29/03/2023	Viking	BT9/290323	92.84		Stationery
29/03/2023	Hook Norton Brewery Co Ltd	BT10/2903	226.33		Beer/cider - SustainaBALL T/H
29/03/2023	Ubico Limited	BT11/2903	181.84		Bin emptying (March)
29/03/2023	Beaumont Rivers Ltd	BT12/2903	2,113.00		Eco Assessment - Pool Meadow
29/03/2023	Bridewell Organic Gardens	BT13/2903	210.00		Sparkling Wine (SustainaBALL)
29/03/2023	SSE Southern Electric	BT14/2903	2,156.49		Electricity T/H Q4
29/03/2023	██████████	TRANSFER	6.99		Expenses (sundries)
29/03/2023	Disclosure Services Ltd	BT29/03	30.00		DBS check
30/03/2023	Thames Valley Water Services L	BT1/300323	48.00		Water temp monitoring TH (Feb)
30/03/2023	Waste 2 Taste CIC	BT2/300323	885.00		Buffet - SustainaBALL T/H
31/03/2023	Unity Trust Bank	DD	1.80		Banking Fees Dec-Mar
31/03/2023		BT1/310223	3,287.50		RFO Locum Service Feb & Mar
31/03/2023	Bridewell Gardens	TRANSFER	1,799.81		Charitable Donation -Ball
31/03/2023	Unity Trust Bank	DD	44.85		Account Service Charges
Total Payments			40,229.33		

Time: 18:55

Unity Trust Bank

List of Payments made between 01/04/2023 and 31/05/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/04/2023	Adobe Systems Software Ireland	030423-DD1	12.64		Adobe Subscription - 17/3-16/4
10/04/2023	K J Millard - Skip Hire	100523-CR	-330.00		Reimburse from WF allotmen
11/04/2023	West Oxfordshire District Coun	110423-DD1	52.00		Bin collection Guidhall -April
11/04/2023	British Gas	110423-DD2	482.48		Gas TH - Feb-Mar
11/04/2023	Multipay card - Unity Trust/LL	110423-DD3	295.89		Card fee - March
12/04/2023	Thomas Cleaning Ltd	120423-1	124.32		TH cleaning 17/3/23
12/04/2023	Kettering Playsafe Ltd	120423-2	2,184.60		Repairs Cotswold G Play
12/04/2023	Wichksteed Leisure Ltd	120423-3	50.88		Play area maintenance
12/04/2023	Pear Technology Services Ltd	120423-4	288.00		Mapping
12/04/2023	ESPO	120423-5	54.24		Toilet Roll/hand towels
12/04/2023	R F Pest Control	120423-1	360.00		Rodent control - cemetery
12/04/2023	McCracken & Sons Ltd	120423-2	1,367.24		Contract grounds maintenance
12/04/2023	West Oxfordshire District Coun	120423-3	1,425.28		Rates - Town Hall (Apr)
12/04/2023	K J Millard - Skip Hire	120423-6	330.00		Asbestos disposal Bag
13/04/2023	Canva Pty Limited	DD	10.99	LA	Canva design subs Apr
14/04/2023	Siemens Financial Services Lim	140423-1	479.43		Copier charges Apr-Jul
14/04/2023	Little Green Button Ltd	140423-2	598.80		Seed Plan GB Annual Subs
14/04/2023	Castle Water Limited	140423-3	220.51		Water Rates T/H Feb23-Jul23
14/04/2023	Institute of Cemetery & Cremat	1140423-1	95.00		ICCM Membership annual fee
14/04/2023	Zonkey Solutions Ltd	140423-2	936.00		Website hosting/maintenance
19/04/2023	Adobe Systems Software Ireland	190423-1	12.64		Adobe subs 17/4 - 16/5
20/04/2023	OCC Pension Fund	BACS	3,189.23	LGPS - 1	Pension Contributions - Apr
20/04/2023	HMRC	BACS	3,521.15		Tax/NI - April
20/04/2023	Staff Salaries	BACS	9,939.20	RP/DH	Staff Salaries - April
21/04/2023	Chipping Norton News	210423-1	35.00		Advertising Space
21/04/2023	Oxfordshire Association of Loc	210423-2	1,481.63		OALC Membership
21/04/2023	Zonkey Solutions Ltd	210423-3	172.80		Domain gov.uk (2023-2025)
21/04/2023	Nu Focus Education CIC	210423-4	1,119.00		Mobile Skatepark hire 7/5/23
21/04/2023		210423-5	100.00		Consult TH Refurb/picnic
21/04/2023		210423-6	1,925.00		Heritage Impact Assessment -TH
21/04/2023	Sports and Play Consulting Ltd	210423-7	2,500.00		Consult - Cotswold development
24/04/2023	STL Communications Limited	240423-DD1	691.12		Phone/Broadband
24/04/2023	ManoMano	DDPP	799.99	RP/DH	Portable diesel generator
26/04/2023	Canopy	260423-1	540.00		Tree work - Greystones
26/04/2023	West Oxfordshire District Coun	260423-2	2,258.63		Guidhall Licence 04/21- 33/22
26/04/2023	Alliance DisposablesLtd	260423-3	770.11		Kitchen supplies TH
26/04/2023	QiK Group Ltd	260423-4	450.00		Toilet Hire - Picnic in Park
26/04/2023		BACS	38.63	RP/DH	Expenses
26/04/2023		BACS	39.96		Expenses (Phone/TH purchases)
26/04/2023	Comm.Outreach Team, CN Theatre	BACS	3,120.00	RP/DH	Grant Award
26/04/2023	Zoom Video Communications inc.	260423-DD1	12.99		Zoom monthly subscription
03/05/2023	Canva Pty Limited	DD-PP	109.00	LA	Chippy Pride banners
04/05/2023	Adobe Systems Software Ireland	040523-DD1	12.64		Acrobat Pro Apr-May
09/05/2023	The Community Heartbeat Trust	090523-1	229.14		Pads for GP Defib (corrected)
09/05/2023	Thames Valley Water Services L	090523-2	48.00		Monthly water testing TH
09/05/2023	Deacon & Son (Swindon) Lrd	090523-3	200.00		Repairs to Mayoral chain
09/05/2023	James English Window Cleaning	090523-4	115.00		Window cleaning April

Time: 18:55

Unity Trust Bank

List of Payments made between 01/04/2023 and 31/05/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
09/05/2023	Rialtas Business Solutions Ltd	090523-5	906.00		Year End - Omega 2023
09/05/2023	Gill & Co (Ironmongers) Limite	090523-6	46.20		Misc hardware
09/05/2023	██████████	BACS	25.65	LA/SC	Expenses (mileage)
09/05/2023	Justin Bucknell Electrical Ltd	090523-7	6,416.68		Fixed wire work TH
09/05/2023	Canopy	090523-8	3,600.00		Tree work - Cemetery
09/05/2023	Zurich Municipal	090523-9	56.00		Additional insurance -hire eq.
09/05/2023	Travis Perkins	090523-10	38.34		Cemetery maintenance
09/05/2023	British Gas	090523-DD1	373.94		Gas TH Mar-Apr
10/05/2023	West Oxfordshire District Coun	100523-DD1	52.00		Waste collection GH - May
11/05/2023	Canva Pty Limited	DDPP110523	10.99	LA	Canva subs 03778-13568945
12/05/2023	Oxfordshire Association of Loc	120523-1	51.20		Booklets x 8
12/05/2023	Gill & Co (Ironmongers) Limite	120523-2	71.25		Locksmith & keys cut
12/05/2023	██████████	120523-3	340.00		Kitchen equipment TH
12/05/2023	Malexxa Ltd	BACS	200.00	LA	Photographer - picnic in park
12/05/2023	Oxfordshire Association of Loc	120523-4	60.00		CIlr Training - AR
12/05/2023	the Millenium Quest Ltd	120523-5	4,368.00		Festive lights infrastructure
12/05/2023	Adobe Systems Sotware Ireland	190523-DD1	12.64		Adobe Subs 17/5-16/6
17/05/2023	Zurich Municipal	170523-1	8,664.80		Insurance 01/4023-31/3/24
17/05/2023	Bel Signs	170523-2	226.80		Memorial steel plaque
17/05/2023	McCracken & Sons Ltd	170523-3	1,367.24		Grounds Maintenance - April
19/05/2023	Thames Valley Water Services L	190523-1	48.00		Monthly water testing TH (Mar)
19/05/2023	Staff Salaries	BACS	9,996.56	LA/SC	Staff Salaries - May
19/05/2023	██████████	BACS	17.65	LA/SC	Reimburse picnic/park handgel
19/05/2023	HMRC	BACS	3,569.49	LA/SC	Tax/NI - May
19/05/2023	Auditing Solutions Ltd	190523-1	576.00		Internal Audit 2022-23
19/05/2023	Swift Digital Services	190523-2	302.89		Photocopier charges Feb-May
19/05/2023	Kettering Playsafe Ltd	190523-3	3,522.78		Worcester Play area repairs
19/05/2023	Intense Cleaning Company	190523-4	140.00		Oven cleaning - TH
22/05/2023	West Oxfordshire District Coun	220523-1	653.99		Empty Dog bins
24/05/2023	STL Communications Limited	240523-DD1	688.74		Telephone/broadband
25/05/2023	Zoom Video Communications inc.	250523-DD1	12.99		Zoom subs May-Jun
26/05/2023	██████████	260523-1	200.00		Piano tuning - TH & Mail
26/05/2023	West Oxfordshire District Coun	260523-2	1,430.00		Rates Cemetery - May
26/05/2023	Got2B Community Interest Compa	260523-3	6,405.00		Youth work services to July
26/05/2023	Beaumont Rivers Ltd	260523-4	3,000.00		Survey Pool Meadow
30/05/2023	OCC Pension Fund	BACS	3,218.26	LA/SC	Staff pension - May
30/05/2023	West Oxfordshire District Coun	300523-1	50.00		Commercial waste sacks
31/05/2023	Viking	310523-1	99.31		Stationery & TH flasks
31/05/2023	██████████	BACS	9.00	RP/DH	Reimbursement - Bloo Loo TH
31/05/2023	R F Pest Control	310523-	300.00		Rodent control - cemetery
31/05/2023	Viking	310523-2	81.47		No Parking sign -Greystones
31/05/2023	McCracken & Sons Ltd	310523-3	1,367.24		Grounds Maintenance - May

Total Payments	<u>105,046.26</u>
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CHIPPING NORTON TOWN COUNCIL

FORWARD WORK PROGRAMME: GOVERNANCE for F&R Cttee Meeting June 2023

Shaded areas are top priorities and have updates

Governance Area	Document or Process	Checklist	Comment
Constitutional	Standing Orders (SOs)	<ul style="list-style-type: none"> Valid set to be adopted which includes all statutory requirements (ideally based on NALC Model) Reviewed annually and as required for law changes 	Council's adopted updated SOs 15 March 2021 Reviewed March 2023 Approved May 2023 (FC) Review date March 2024
	Scheme of Delegation	<ul style="list-style-type: none"> Scheme has been adopted and is used The scheme details clearly the delegations to officers and committees as applicable Staff and members are aware of the scheme 	New Scheme of Delegation adopted December 2020 Reviewed March 2023 Approved May 2023 (FC) Review date – March 2024
	Ethical Framework	<ul style="list-style-type: none"> A code of conduct for members adopted in accordance with the Localism Act and all members have a copy All members have completed a register of members' interests form and it is published on principal authority website and parish/town if they have a website 	New code of conduct adopted July 2022 New members have completed register of interests. Published on website
	Transparency Code – Published Info on website	<ul style="list-style-type: none"> Expenditure over £500 – complete Contracts and tender Invitations over £5000 – complete Land and building assets – complete 	Transparency code - Complete and published

CHIPPING NORTON TOWN COUNCIL

		<ul style="list-style-type: none"> • Grants – done • Organisation chart (plus staff over £50K) – complete 	
	<p>Policies, Statements, Protocols & Plans</p>	<p><u>Policies in Staff handbook – approved</u></p> <ul style="list-style-type: none"> • Disciplinary and grievance • IT Policy • Appraisal Policy • Training and Development Policy • General Data Protection Regulations Policy • Equality and Diversity Policy • Lone working • <p><u>Other policies approved</u></p> <ul style="list-style-type: none"> • Grant awarding policy • FOI (2000 act and Model Publication Scheme) • Press & Media • Document retention policy • Recording meetings policy • Whistle blowing/raising concerns including internal reporting policy • Bullying and Harassment/Dignity at Work • Complaints policy/procedure • Mayor’s allowance • Member training needs assessment • Absence • Expenses • Investment policy • Community Engagement • Vexatious complaints policy and procedure. • Social Media • Anti-fraud, anti-bribery and corruption <p><u>Health and Safety</u></p> <ul style="list-style-type: none"> • H&S Policy 	

CHIPPING NORTON TOWN COUNCIL

		<p><u>Forward work:</u></p> <ul style="list-style-type: none"> • Buildings/Assets Management Plan • Homeworking/Flexible working 	
Financial	Financial Regulations (FRs)	<ul style="list-style-type: none"> • Valid set adopted which includes all requirements of Accounts and Audit Regs and Governance and Accountability for Local Councils – a Practitioners Guide • Reviewed annually and as required for law changes – check that updated for latest law changes • Spending limits for staff are reasonable and appropriate and increased annually • Tender process is clearly defined and staff and members are aware of and have knowledge of it • All payments made in accordance with FRs and reported to Council • The process for electronic payments is clearly defined and staff and members are aware of it and have knowledge of the process • Electronic payment process is in line with good practice advice 	<p>Adopted 10 February 2021</p> <p>Reviewed – March 2023 Approved May 2023</p> <p>Financial Regs to be reviewed once the new NALC model draft is ready. These should inform a review of the Standing Orders.</p>
	Annual Return	<ul style="list-style-type: none"> • A Plan is in place to complete the return as required within the legal timeframe • Members are aware of their responsibilities and the governance statement • Outcome from the external auditor is acted upon and reported to Members 	<p>2021/22 Complete</p> <p>2022/23 – In progress AGAR to June Full Council</p>
	Internal Audit	<ul style="list-style-type: none"> • An independent and competent internal auditor is appointed in accordance with Council procedures, and has direct access to the RFO, clerk and members should it be required • Reports go to Council/Committee as appropriate 	<p>Internal audit is complete and on the agenda– report to June Full Council</p>
	Budget Setting Process & Monitoring & Precept	<ul style="list-style-type: none"> • Budget setting process is open and transparent, and the budget headings are clear and appropriate • Budget setting meeting agendas and supporting documents available to members and the public 	<p>Process 2023/24 to commence through the Sept-Nov Committee Cycle.</p>

CHIPPING NORTON TOWN COUNCIL

		<ul style="list-style-type: none"> • A report explaining the budget (particularly any increase) is provided along with a funding breakdown showing precept, band D equivalent with any increase/decrease and any other income 	
	Grants	<ul style="list-style-type: none"> • A grant policy is in place, agreed by Council and widely available to members and the public • The policy is clear and easy to follow and understand • Applications are widely available and the application process is easy to understand with clear guidance to applicants • Applicants encouraged to attend the meeting where a decision will be taken and allowed to speak • Clear budgetary provision is made 	<p>New policy in place</p> <p>Grants to be received and considered at July and Feb meetings of this committee.</p>
Risk Management	Strategy & Policy	<ul style="list-style-type: none"> • A strategy and policy has been agreed by Council and understood by all staff • The policy includes; <ul style="list-style-type: none"> ▪ Business Continuity Plan ▪ Disaster Recovery Plan including data back-up off site ▪ Health & Safety ▪ Buildings & Assets ▪ Financial issues and appropriate budgetary provision ▪ Legal or any other potential action against the Council ▪ Council action plan 	This should be a priority for 23-24
	Risk Assessment	<ul style="list-style-type: none"> • An annual risk assessment is completed for all activities and an action plan is completed and agreed by Council • Any new activities are added throughout the year • Staff and members have received appropriate training in risk assessment 	<p>Reviewed March 2023. Approved May 2023 (FC)</p> <p>Review date – March 2024</p>
	Insurance	<ul style="list-style-type: none"> • An annual review is completed in line with Council policy/FRs • Payment process made in line with FRs • Adequate, appropriate and realistic provisions are made within the insurance policy, including fidelity insurance cover 	Reviewed February 2020 & policy renewed March 2021

CHIPPING NORTON TOWN COUNCIL

			New policy quotes – Jan 2024 for April 2024 start.
	GDPR and FOI	<ul style="list-style-type: none"> The Council has a publication scheme under the FOI which is clear and based on the model public scheme policy issued by the ICO The Council has met all the requirements of the GDP Regs. The scheme is publicised widely and all staff and members and aware of it and have knowledge of it The policy makes it clear and easy to understand how to make a request under the FOI act and how to deal with vexatious and/or multiple requests 	<p>GDPR is complete</p> <p>FOI publication scheme complete</p>
	Social Media	<ul style="list-style-type: none"> The Council has a social media policy which includes use of Facebook and Twitter and other forms of social media The policy clearly defines the use of social media and who has day to day responsibility The policy includes the process for dealing with any vexatious issues or problems that arise 	Policy approved
	Press and media	<ul style="list-style-type: none"> The Council has a policy for dealing with the press and media, which makes it clear who speaks to the press/media on behalf of the Council Staff and members are aware of and have knowledge of the policy and receive appropriate training The policy clearly defines how staff deal with requests from the press/media The Council makes full use of press/media releases, with clearly defined responsibility for who deals with the releases 	Policy approved
Suggested additions	Annual Report	Council to create an annual report to highlight the work, Council priorities, how the precept is spent, and keep residents updated with any other matters.	
	Local Council Awards	Council has applied for the Foundation Award – awaiting outcome Criteria required to apply for the Quality Award that still needs putting in place:	

CHIPPING NORTON TOWN COUNCIL

- Annual report
- Councillor profiles

Agenda item 13 - Proposal to recognise and celebrate achievement in our community.

1. We should recognise and celebrate achievement within our community in a regular, inclusive and structured way. I propose that we hold a regular awards ceremony, to recognise those within our community who go “above and beyond”. This could include awards for young people, good neighbours, voluntary organisations, public service and local businesses, awards for sporting achievement and allotment prizes. We could also include a top award to replace the current Honorary Citizen Award. Nominations could remain open all year, ready for a regular ceremony, which should be a vibrant modern event that people look forward to attending and any items presented should be chosen carefully so that they are valued by the recipients and comply with climate objectives.
2. There is often a desire to recognise service when a resident dies. In the past we have been asked to place named benches around the town- but it is now difficult to find sensible sites for new benches and we need a new solution. Our recent bench renovation project has demonstrated that we have a growing number of benches to maintain- and if a new bench is required we should provide it in a timely way rather than as a memorial. I propose that going forward we identify key sites where we can plant commemorative trees. One obvious suggestion would be to continue to line the paths at the far end of the cemetery with flowering cherry trees- but there may be other suitable locations, and other species of tree, that we can include. Again this proposal fits our ecological objectives.

Recommendation:

- a) For the committee to consider the proposal, and if in agreement in principle;
- b) That a draft Memorial Policy is drawn up and;
- c) That a draft “Community Awards” plan and policy is drawn up and that both drafts are considered by Full Council at a future meeting.