

Bus Lane Adjudication Service Joint Committee
Executive Sub Committee
Agenda

Date: Tuesday 26th October 2021

Time: 11.30 am or on the rise of the PATROL Joint Committee Executive Sub Committee

Venue: Park Plaza County Hall London, SE1 7RY

1. Apologies for Absence

To receive apologies for absence.

2. Declarations of Interest

To provide an opportunity for Members and Officers to declare any disclosable pecuniary and non-pecuniary interests and for Members to declare if they have pre-determined any item on the agenda.

3. Minutes of the meeting held 13th July 2021.

To approve the minutes of the BLASJC Adjudication Joint Committee held 13th July 2021 (enclosed). (Pages 3 - 9)

4. Chair's Update (verbal)

To provide the Joint Committee with a general update since the last meeting.

5. Chief Adjudicator's Update (verbal)

To receive an update from the Chief Adjudicator

6. Audit Commission Small Bodies Annual Return for the Year Ended 31 March 2021.

To note the completion of the external audit of accounts 2020/2021 (enclosed) (Pages 10 - 18)

7. Budget Monitoring – Review of Reserves and basis for defraying expenses (Pages 19 - 21)

Items common to PATROL and Bus Lane Adjudication Service Joint Committee

8. Report of the PATROL and BLASJC Resources Working Group

To report on the PATROL and BLASJC Resources Working Group which met on 25th March 2021, 24th June 2021 and 23rd September 2021 and to approve the updated Terms of Reference (enclosed).

9. General Progress Report

To provide general information in respect of appeals activity and tribunal initiatives during 2020/21 and the year ahead (enclosed).

10. Public Affairs Report

To note the Public Affairs report during 2020/21 (enclosed).

11. Risk Register

To note the latest review of the Risk Register (enclosed).

12. Appointments to the Advisory Board

To approve appointments to the Advisory Board for the period until the annual meeting of the Joint Committee in July 2022 (enclosed).

13. Date of next meetings Tuesday 25th January 2021 and 12th July 2022.

CHESHIRE EAST COUNCIL

Minutes of a meeting of the **Bus Lane Adjudication Service Joint Committee**

held on 13 July 2021 at The Bishop Partridge Hall, Church House, Dean's Yard, London
SW1P 3NZ

Due to the PATROL Adjudication Joint Committee meeting being inquorate the Bus Lane Adjudication Service Joint Committee meeting took place at 11am.

Councillors present:

Councillor Tony Page (Reading Borough Council) in the Chair
Calderdale MBC - Cllr Colin Hutchinson
Cheshire East Council - Cllr Laura Crane
Hampshire CC - Cllr Graham Burgess
Somerset CC - Cllr John Woodman
Tameside MBC - Cllr Peter Robinson

Officers present:

Laura Padden - Director of PATROL
Caroline Sheppard, OBE - Traffic Penalty Tribunal
Sarah Baxter - Cheshire East Council
Iain Worrall - Traffic Penalty Tribunal
Jo Abbot - Advisory Board
Patrick Duckworth - PATROL
Andy Diamond - PATROL

1. Appointment of Chair and Vice Chair

Consideration was given to the appointment of the Chairman and Vice-Chairman, Assistant Vice-Chairman until the next meeting of the Joint Committee.

RESOLVED

That Councillor Tony Page (Reading Borough Council) be appointed Chairman for the meeting and Councillor Graham Burgess (Hampshire County Council) be appointed Vice-Chairman.

2. Apologies for Absence

Apologies for absence were reported as follows:-

Councillor Manda Rigby – BATHNES, Councillor Phil Davis - Birmingham City Council, Councillor Carol Thirkill - Bradford City Council, Councillor Tim Rippington - Bristol City Council, Councillor Alan Quinn – Bury Metropolitan Borough Council, Councillor Mac McGuire - Cambridgeshire County Council, Councillor Patricia Hetherington - Coventry City Council, Councillor John McElroy - Gateshead Council, Councillor David Norman - Gloucestershire County Council, Councillor Phil Bibby - Hertfordshire County Council, Councillor Naheed - Mather Kirklees Metropolitan Borough Council, Councillor Paul Davies - Kirklees Metropolitan Borough Council, Councillor Helen Kilroy - Kirklees Metropolitan Borough Council, Councillor Carl Johnson - North Tyneside Council, Councillor Rosemary Healy - Nottingham City Council, Councillor Adele Williams - Nottingham City Council, Councillor John Cottee - Notts County Council, Councillor Peter Davis - Oldham Metropolitan Borough Council, Councillor Rob Anderson - Slough Borough Council, Councillor Jacqui Rayment Southampton County Council, Councillor James Smith - Stoke City Council

3. Declarations of Interest

There were no declarations of interest.

4. Minutes of the meeting held 16 July 2019

RESOLVED

That the minutes of the meeting held on 16 July 2019 be approved as a correct record.

5. Minutes of the meeting held 28 July 2020

RESOLVED

That the minutes of the PATROL Adjudication and Bus Lane Adjudication Service Joint Committees' Resources Sub-Committee held on 28 July 2020 be noted.

6. Minutes of the meeting held 26 January 2021

RESOLVED

That the minutes of the and Bus Lane Adjudication Service Joint Committees Executive Sub-Committee held on 26 January 2021 be noted.

7. Chair's Update

The Chair thanked those who had attended the meeting in person and welcomed all new Members as well as officers for the first physical meeting in over a year.

Further to this he introduced Laura Padden, the new Director of PATROL, who had previously been the Head of Support Services at London Tribunals.

He reiterated that 2020/2021 had brought unprecedented challenges for the BLASJC and Traffic Penalty Tribunal due to the coronavirus pandemic. From facing a huge drop in the issuance of penalty charge notices, to having to halt all appeals activity in March 2020, to a shift to homeworking for staff. He gave credit to all involved for their tenacity and a ringing endorsement for the flexibility of the Tribunal's online appeal system and 'digital first' approach. The latest information from local authorities showed that enforcement rates were now starting to return to pre-pandemic levels.

Members and Officers had also been kept abreast of matters of interest through regular bulletins and regional local authority workshops organised by PATROL.

Of significance in June this year, Baroness Vere, Parliamentary Under Secretary of State at the Department for Transport – whose portfolio includes roads and buses – gave a keynote address at the Traffex Digital industry event, where she confirmed that the Government would grant moving traffic powers to authorities in England (outside London) from December this year. This would be achieved through the full implementation of the Part 6 powers of the *Traffic Management Act 2004* ("TMA").

It was hoped, however, that authorities already enforcing bus lane restrictions should not have to reapply to introduce moving traffic restrictions. He informed Members that he would shortly be making contact with the Minister to consider fast-tracking existing bus lane authorities for the new powers to ease the administrative burden, both for them and her Department. It was agreed that a copy of his letter would be circulated to all Members for their information.

Furthermore he would be raising the prospect of bus lane enforcement being brought under the TMA (currently enforcement fell under the *Transport Act 2000*) as part of the Department's work. Aligning the enforcement and appeals process of these restrictions under the single banner of the TMA, together with parking and moving traffic, could only be of benefit and would provide clarity to the authorities and motoring public, as well as bringing significant efficiency savings by dispensing with the need for two separate joint committees.

Baroness Vere was spearheading the Government's new national strategy for reforming bus services, *Bus Back Better*, which anticipated the use of more bus lanes and gates by English authorities, therefore he hoped the issues he would be raising was of timely and particular relevance.

RESOLVED

That the Chair's update be noted.

8. Chief Adjudicator's Update

Caroline Sheppard OBE attended the meeting and gave an update in respect of how the adjudicators had been operating through the pandemic including the introduction of regular online meetings between adjudicators which had been very positive. She provided further information on Clean Air Zones reporting that Bath and Birmingham had commenced operation of this with few appeals at the moment. She confirmed the adjudicators would be well-prepared to take on any additional work created by the introduction of Clean Air Zones. She advised that bus lanes continued to be enforced during lockdown and that the need to recruit additional adjudicators would be reviewed in a year's time.

RESOLVED

That the update be noted.

9. Draft Annual Return 2020/21

Consideration was given to a report relating to the Draft Annual Return 2020/21.

RESOLVED

1. That the outturn position against the 2020/21 budget, shown at Appendix 1 of the report, be noted.
2. That approval be given to the deficit for the year of £85,772, being taken from the Joint Committee's reserves.
3. That the Executive Sub Committee review the basis for defraying expenses following budget monitoring at the half-year point at their meeting in October 2021.
4. That the balance sheet, shown at Appendix 2 of the report and cash flow, shown at Appendix 3 of the report and audit timetable be noted.
5. That the Annual Internal Audit Report 2019/20, shown as Appendix 4 of the report be noted.
6. That approval be given to the recommendation that the Financial Regulations for 2021/22 remain unchanged apart from the change in the name of the Director where applicable, shown as Appendix 5 of the report.
7. That approval be given to the revised Scheme of Financial Delegation, shown as Appendix 7 of the PATROL papers.
8. That approval be given to the recommendation that the Code of Corporate Governance remains unchanged as shown at Appendix 7 of the report.
9. That the Staff Expensed Policy as shown at Appendix 8 of the report be noted.
10. That the Bad Debt Policy as shown at Appendix 9 of the report be approved.

Items common to PATROL and Bus Lane Adjudication Service Joint Committees

10 Establishment of Executive Sub Committee

Consideration was given to a report setting out arrangements for each Joint Committee to establish an Executive Sub-Committee, and its Terms of Reference for the coming year.

RESOLVED

1. That each Joint Committee establishes an Executive Sub-Committee to act on behalf of the Committee until the annual meeting in July 2022, in accordance with paragraph 2 and Appendix 1 of the PATROL papers, and that it appoints members of the Executive Sub-Committee for the forthcoming year.

2. That it be noted the first meeting of the Executive Sub Committees will be held on 14 October 2021 in London.

3. That it be noted reasonable travel expenses may be claimed for attending Executive Sub Committee meetings in accordance with the policy at Appendix 2 of the PATROL papers.

11 Report of the PATROL AND BLASJC Resources Working Group and Sub Committee

The Committee considered the report of the PATROL and BLASJC Working Group meetings held in January 2021.

RESOLVED

1. That the matters discussed at the meetings since the Executive Sub Committee held in January 2021 be noted.

2. That approval be given to the Resources Sub Committee and Working Group overseeing matters highlighted in the report and reporting back to the next meeting of the Joint Committees or their Executive Sub Committees.

12 General Progress Report

Consideration was given to the Traffic Penalty Tribunal (TPT) statistics, trends and initiatives for the period 1 April 2020 to 31 March 2021.

RESOLVED

That the progress report be noted.

13 Public Affairs Report

Consideration was given to a report outlining the Public Affairs activity throughout 2020/2021.

RESOLVED

That the report be noted.

14 Risk Management Strategy and Register

Consideration was given to a report on the Risk Management Strategy and Register.

RESOLVED

That the current assessment of risk be noted.

15 Review of Governance Documentation

Consideration was given to the governance documentation and arrangements for its review. Delegations to the Chief Adjudicator and the Director were set out and these clarified the role and independence of the Adjudicators.

It was proposed that the cycle of meetings for the coming year be as follows:

14th October 2021 Executive Sub Committee

28th January 2022 Executive Sub Committee

12th July 2022 Annual Joint Committee

RESOLVED

1. That the extension to the arrangements with the Host Authority to coincide with the lease agreement to September 2024 be noted.

2. That the Schemes of Delegation to the Chief Adjudicator and the Director (Appendix 1 and 2) which remain unchanged be noted.

3. That the updated Memorandum of Understanding between the Adjudicators and the Joint Committee (Appendix 3-see Section 4) be approved.

4. That the persons to fulfil the function of the proper officer under the relevant regulations be appointed.

5. That the proposed cycle of meetings for 2021/22, as reported above be noted.

16 Appointments to the Advisory Board

Consideration was given to a report on the appointments to the Advisory Board.

RESOLVED

1. That the appointment of Michael Clarke of City of Stoke on Trent to the Advisory Board for a period of four years until the Joint Committee's annual meeting in July 2025 be approved.

2. That the extension of Graham Addicott OBE as an Independent Member to July 2022 be approved.

17 PATROL Annual Reports by Councils (PACER - formerly PARC) Awards – DEFERRED

RESOLVED

That it be noted due to complications with booking the House of Commons for the event, in part due to Covid restrictions, the event had been postponed until October 2021. An alternative venue was currently being sought.

18 Date of Next Meeting – Proposed as Wednesday 20 October 2021 TBC

It was noted that the date of the next meeting would be **proposed as Wednesday 20 October 2021 however due to ongoing enquires in respect of venues, this is to be confirmed in due course.**

The meeting commenced at 11am and concluded at 12 Noon.

Councillor Tony Page (Chair)

BUS LANE ADJUDICATION SERVICE JOINT COMMITTEE Executive Sub Committee

Date of Meeting: 26th October 2021
Report of: The Director on behalf of the Resources Working Group
Subject/Title: Audit Commission Small Bodies Annual Return for the Year Ended 31 March 2021

1.0 Report Summary

1.1 To report the findings of the external auditors for 2020/2021.

2.0 Recommendation

2.1 To note the findings of the external audit for 2020/2021 in the enclosed annual return (Appendix 1).

3.0 Reasons for Recommendations

3.1 Compliance with Financial Regulations.

4.0 Financial Implications

4.1 Set out in the report

5.0 Legal Implications

5.1 None at this time

6.0 Risk Management

6.1 Internal and external audit findings provide assurance to the Joint Committee on financial management.

7.0 Background and Options

- 7.1 The Joint Committee approved the draft annual return for 2020/2021 at its meeting on 13th July 2021.
- 7.2 The Joint Committee approved the appointment of BDO LLP to audit the annual returns of the Joint Committee for the period to 2020/21 at its meeting in January 2019. BDO LLP have provided the external audit function in accordance with the requirements of the Small Bodies Annual Return which is utilised for bodies with an annual turnover of less than £6.5 million. The final audited return is shown at Appendix 1. The external auditors have found that there are no issues arising.
- 7.3 There is no requirement for the Joint Committee to publish accounts from 2015/16 onwards however at the Joint Committee meeting in June 2015, it was determined that this would continue for the purposes of transparency.
- 7.4 The appointment of auditors for the period 2021/2022 will be considered at the meeting in January 2022.

Joint Committees

Return for the financial year ended 31 March 2021

The return on pages 2 to 5 is made up of four sections:

- Sections 1 and 2 are completed by the person nominated by the Joint Committee
- Section 3 is completed by BDO LLP as the reviewer appointed by the Joint Committee.
- Section 4 is completed by the Joint Committee's internal audit provider.

Completing your return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the return. Also our extranet contains useful advice for you to refer to. see below.

Complete all sections highlighted in red. Do not leave any red box blank. Incomplete or incorrect returns require additional work and so may incur additional costs.

Send the return, together with your bank reconciliation as at 31 March 2021, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to us, BDO LLP, by the due date.

We will identify and ask for any additional documents needed for our work. Therefore, unless requested, do not send any original financial records.

Once we have completed our work, the completed return will be returned to the Joint Committee.

It should not be necessary for you to contact us for guidance.

Section 1 – Governance statement 2020/21

We acknowledge as the members of

Enter name of reporting body here: **BUS LANE ADJUDICATION SERVICE JOINT COMMITTEE**

Our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2021, that:

| | | | |
|---|--|---|---|
| 1 | We approved the accounting statements prepared in accordance with the guidance notes within this Return. | ✓ | Prepared its accounting statements and approved them. |
| 2 | We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | | Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge |
| 3 | We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts. | ✓ | Has only done what it has the legal power to do and has complied with general accepted good practice |
| 4 | We carried out an assessment of the risks facing the body and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✓ | Considered the financial and other risks it faces and has dealt with them properly. |
| 5 | We maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems. | ✓ | Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the body. |
| 6 | We took appropriated action on all matters raised during the year in reports from internal audit and external reviews | ✓ | Responded to matters brought to its attention by internal and external reviewers. |
| 7 | We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the body and where appropriate have included them in the accounting statements. | ✓ | Disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant. |

The governance statement is approved by the Joint Committee and recorded as minute reference

9

Date **13/07/2021**

Signed by:

Chair

Signed by:

Clerk




***Note: Please provide explanations on a separate sheet for each 'No' response Describe how the joint committee will address the weaknesses identified.**

Section 2 – Accounting Statements 2020/21 for

Enter name of reporting body here: **BUS LANE ADAPTATION SERVICE JOINT COMMITTEE**

| Year ending | | Notes and guidance |
|---------------|---------------|--|
| 31 March 2020 | 31 March 2021 | 2. Have regard to notes 1 to 6 of the 2019/20 financial statements and report on all balances. All figures must agree to underlying financial records. |

| | | | | |
|----|--|---------|---------|---|
| 1 | Balances brought forward | 538,900 | 574,566 | Total balances and reserves at the beginning of the year as recorded in the body's financial records. Value must agree to Box 7 of previous year. |
| 2 | (+) Income from local taxation and/or levy | | | Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body. Excluding any grants received. |
| 3 | (+) Total other receipts | 619,610 | 323,121 | Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here. |
| 4 | (-) Staff costs | - | - | Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses. |
| 5 | (-) Loan interest/capital repayments | - | - | Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any). |
| 6 | (-) All other payments | 583,943 | 408,893 | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5). |
| 7 | (=) Balances carried forward | 574,566 | 488,794 | Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6) |
| 8 | Total cash and short term investments | 654,433 | 519,329 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation. |
| 9 | Total fixed assets plus other long term investments and assets | | | The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 March |
| 10 | Total borrowings | | | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB) |

I certify that for the year ended 31 March 2021 the accounting statements in the return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

Date 01.07.21

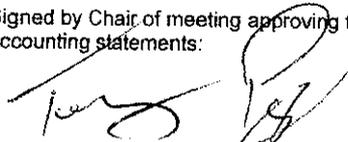
I confirm that these accounting statements were approved by the Joint Committee on:

13/07/2021

I recorded as minute reference:

9

Signed by Chair of meeting approving these accounting statements:



Section 3 – External Report 2020/21 Certificate

We present the findings from our review of the return for the year ended 31 March 2021 in respect of:

Enter name of reporting body here: BUS LANE ASSOCIATION SERVICE JOINT COMMITTEE

Respective responsibilities of the Joint Committee and the reviewer

The Joint Committee has taken on the responsibility of ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The Joint Committee prepares a return which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on various governance matters in accordance with generally accepted good practice

This report has been produced in accordance with the terms of our engagement letter dated [date] ("the Engagement Letter") and in accordance with the International Standard on Related Services 4400 applicable to agreed-upon-procedures engagements as published by IAASB.

We have performed the following work in respect of the return prepared by the Joint Committee:

- agreed to bank reconciliation to the annual return and the bank statements
- agreed the Annual return figures back to the trial balance
- ensured the trial balance and accounting statements adds up
- agreed the precept to the funding body
- agreed any loans to the PWLB or whoever the loan is with
- checked the comparative figures to the prior year accounts
- undertake an analytical review of the figures and investigated any variances in excess of 10%
- agree that the accounting statements and annual governance statement have been signed and dated as required.
- investigated any NO answers to the Annual Governance Statement
- investigated any NO answers in the Internal auditor report

[No exceptions were found / Apart from the following exceptions, noted below, no exceptions were found.]

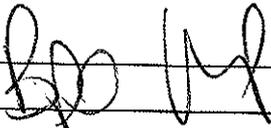
We have not subject the information contained in our report to checking or verification procedures except to the extent expressly stated above and this engagement does not constitute an audit or a review and, as such, no assurance is expressed. Had we performed additional procedures, an audit or a review, other matters might have come to light that would have been reported

You were responsible for determining whether the agreed upon procedures we performed were sufficient for your purposes and we cannot, and do not, make any representations regarding the sufficiency of these procedures for your purposes.

Our report is prepared solely for the confidential use of the joint committee. Our report must not be used for any purpose other than for which it was prepared or be reproduced or referred to in any other document or made available to any third party without the written permission of BDO LLP.

We accept no liability to any other party who is shown or gains access to this report.

Reviewer signature



BDO LLP

2/9/21

Section 4 – Annual internal audit report 2020/21 to

Enter name of reporting body here: **BUS LANE ADJUDICATION SERVICE JOINT COMMITTEE**

The Joint Committee's internal audit service provider, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2021.

Internal audit has been carried out in accordance with the Joint Committee's needs and planned coverage.

On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Joint Committee.

| Internal control objective | Agreed/No response/Not covered of the following | | |
|--|---|----|-------------|
| | Yes | No | Not covered |
| A. Appropriate accounting records have been kept properly throughout the year. | ✓ | | |
| B. The Joint Committee's financial regulations have been met, payments were approved and VAT was appropriately accounted for. | ✓ | | |
| C. The Joint Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D. The annual taxation or levy or funding requirements resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✓ | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | ✓ | | |
| G. Salaries to employees and allowances to members were paid in accordance with the body approvals, and PAYE and NI requirements were properly applied. | ✓ | | |
| H. Asset and investments registers were complete and accurate and properly maintained | ✓ | | |
| I. Periodic and year-end bank account reconciliations were properly carried out. | ✓ | | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded. | ✓ | | |

For any other risk areas identified by the Joint committee (list and other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit: **Josie Griffiths**

Signature of person who carried out the internal audit: _____ Date: **30/06/2021**

***Note: If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).**

Guidance notes on completing the 2020/2021 return

1. Make sure that your return is complete (i.e. no empty red boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are drawn to the attention of and approved by the body, properly initialled and an explanation provided to us. Returns containing unapproved or unexplained amendments will be returned and may incur additional costs.
2. Use the checklist provided below. Use a second pair of eyes, perhaps a member of the committee or the Chair, to review your return for completeness before sending it to us.
3. Do not send us any information not specifically asked for. Doing so is not helpful. However, you must notify us of any change of Clerk, Responsible Financial Officer or Chair.
4. Make sure that the copy of the bank reconciliation or letter confirming the balance held on your behalf which you send with the return covers all your bank balances. If the joint committee holds any short-term investments, note their value on the bank reconciliation. We must be able to agree your bank reconciliation to Box 8 on the Accounting statements. You must provide an explanation for any difference between Box 7 and Box 8.
5. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. We want to know that you understand the reasons for all variances. Include a complete analysis to support your explanation.
6. If we have to review unsolicited information, or receive an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which we will make a charge.
7. Make sure that your accounting statements add up the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
8. Do not complete section 3. We will complete it at the conclusion of our work.

| Completion checklist | No answers mean you may not have met requirements | Time |
|----------------------|---|------|
| All sections | All red boxed have been completed? | ✓ |
| | All information has been sent with this return? | ✓ |
| Section 1 | For any statement to which the response is 'no', an explanation is provided? | ✓ |
| Section 2 | Approval by the body confirmed by the signature of Chair of meeting approving the accounting standards? | ✓ |
| | An explanation of significant variations from last year to this year is provided? | ✓ |
| | Bank reconciliation as at 31 March 2021 agrees to Box 8? | ✓ |
| | An explanation of any difference between Box 7 and Box 8 is provided? | ✓ |
| Section 4 | All red boxed completed by internal audit and explanations provided? | ✓ |

PATROL and Bus Lane Adjudication Service Joint Committees Resources Working Group

| | |
|------------------------|---|
| Date of Meeting | 23 rd September 2021 |
| Report of: | The Director |
| Subject/Title: | Review of income and expenditure, cost allocation, reserves and the basis for defraying expenses 2021/22 for BLASJC |

1.0 Report Summary and Recommendation

- 1.1 To inform recommendations to the Executive Sub Committee meeting on 26th October 2021, based on the financial position at end July 2021.
- 1.2 To note the income and expenditure position at 31st July 2021 against the budget and the resulting basis for defraying expenses approved for the year 2021/22 at the meeting of the Executive Sub Committee held 26th January 2021
- 1.3 To note the recommendation for defraying expenses during the second half of 2021/22.

2.0 Reasons for Recommendations

- 2.1 Compliance with financial regulations.
- 2.2 To inform the Risk Register.

3.0 Background and Options

Income and Expenditure

- 3.1 Total Income to July is £16,453 (10.2%) adverse to budget.

Reported income of £144,617 reflects actual PCNs billed based on returns received.
- 3.2 Forecast Income however, which takes into account an estimate for outstanding returns, predicts that this number will be higher than budget (18.3%). This in part due to a prudent budget. Reported levels are also higher than those for 20/21.

Estimates - PCNs - BUS LANES

| | April 21 | May 21 | June 21 | Q1 | July 21 | YTD |
|------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| known | 142,969 | 154,086 | 156,321 | 453,376 | 100,068 | 553,444 |
| estimate for o/s | 5,397 | 5,397 | 5,397 | 16,191 | 61,768 | 77,959 |
| | <u>148,366</u> | <u>159,483</u> | <u>161,718</u> | <u>469,567</u> | <u>161,836</u> | <u>631,403</u> |
| 20/21 | 14,182 | 34,431 | 76,862 | 125,475 | 112,734 | 238,209 |
| YoY | 946.2% | 363.2% | 110.4% | 274.2% | 43.6% | 165.1% |
| | | | | | budgeted | 533,663 |
| | | | | | var | 18.3% |

3.3 Expenditure to the end of July 21 is £57,095 underspent against budget (25.3%). This is due to a lower than anticipated Recharge of Costs from PATROL, in turn due to lower than budgeted costs in PATROL.

3.4 The overall position at end July is therefore a deficit of £24,192 against a budgeted deficit of £64,834, a positive variance of £40,642.

| | Year to Date | | | | Full Year | | | |
|--------------------------------|----------------|----------------|----------------|----------------|------------------|------------------|---------------|-------------------|
| | 31/07/2021 | 31/07/2021 | 31/07/2021 | 31/07/2021 | 31/03/2022 | 31/03/2022 | 31/03/2022 | 31/03/2021 |
| | Actual | Budget | Var to Budget | Var to Budget | Forecast Outturn | Full Year Budget | Var to Budget | Prior Year Result |
| Income | | | | | | | | |
| Bus Lane Income | 144,617 | 160,099 | -15,482 | -9.67% | 480,296 | 480,296 | 0 | 322,732 |
| Interest | 29 | 1,000 | -971 | -97.08% | 3,000 | 3,000 | 0 | 390 |
| Total Income | 144,646 | 161,099 | -16,453 | -10.21% | 483,296 | 483,296 | 0 | 323,122 |
| Expenditure: | | | | | | | | |
| Supplies and Services Recharge | 168,838 | 225,933 | 57,095 | 25.27% | 677,798 | 677,798 | 0 | 412,844 |
| Bad Debts | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | -4,026 |
| Other Charges | 0 | 0 | 0 | - | 0 | 0 | 0 | 76 |
| Total Expenditure | 168,838 | 225,933 | 57,095 | 25.27% | 677,798 | 677,798 | 0 | 408,894 |
| Surplus / (Deficit) | -24,192 | -64,834 | 40,642 | 62.69% | -194,502 | -194,502 | 0 | -85,772 |

3.5 BLASJC Reserves to date are summarised as follows:

| | To Date | Budget | Var to Budget |
|------------------------------------|----------------|----------------|---------------|
| Reserves b/f from 19/20 | 574,567 | 574,567 | 0 |
| Surplus / (Deficit) for year 20/21 | -85,772 | -85,772 | 0 |
| Surplus / (Deficit) for year 21/22 | -24,192 | -64,834 | 40,642 |
| Closing Balance | 464,603 | 423,961 | 0 |
| <i>Approved Reserves</i> | 338,899 | 338,899 | 0 |
| FREE Reserves to Date | 125,704 | 85,062 | 40,642 |

BLASJC has a balance of £125,704 FREE Reserves at end July 21, against a budgeted FREE Reserves position of £85,062. This is an improved position of £40,642.

4.0 Defraying Expenses for the remainder of 21/22

The BLASJC budget and the resulting basis for defraying expenses was approved for the year 2021/22 at the meeting of the Executive Sub Committee held 26th January 2020. This was approved at a rate of 30 pence per PCN, with a review part way through the financial year.

It is recommended that, in view of continued uncertainty regarding the effects of the pandemic, this rate remains unchanged but that we continue to monitor and report performance highlighting any concerns.

5.0 Access to Information

The background papers relating to this report can be inspected by contacting the report writer:

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