

**MINUTES OF THE PART I FINANCE, AUDIT & PERSONNEL MEETING OF  
BIRCHWOOD TOWN COUNCIL,  
HELD AT PARKERS FARM, DELENTY DRIVE,  
ON TUESDAY 24<sup>TH</sup> JANUARY 2023**

**Present:** Councillor Ellis in the Chair  
Councillors Allen, Ball, Bowden, Brereton, Dempsey, Evans, Reeves, Scott,  
Sheridan and Simcock

Clerk – Mrs. F. McDonald  
RFO / Deputy Clerk – Mrs C. Caddock

**Apologies:** Councillor Atkin (away)

**Code of Conduct – Declaration of Interests**

The Chair reminded Members of their responsibility to declare any personal interest or prejudicial interest which they have in any item of business on the agenda, no later than when the item is reached.

*Councillor David Ellis – Birchwood Youth and Community Centre*

285/22-23 **PAYMENT OF ACCOUNTS**

Members were asked to consider and approve the payment of accounts schedule – (see pages 210 to 211 below).

Councillor Reeves **proposed** the Payment of Accounts be approved; Councillor Scott **seconded** the proposal. This was **unanimously resolved** by those Members present.

286/22-23 **DECEMBER 2022 PART I FINANCE, AUDIT & PERSONNEL MEETING MINUTES**

Councillor Sheridan **proposed**, Councillor Evans **seconded** and it was unanimously **resolved** that: the Minutes of the Part I Finance, Audit & Personnel Meeting, held on 13<sup>th</sup> December 2022, be approved as an accurate record and signed by the Chair.

287/22-23 **DECEMBER 2022 PRECEPT MEETING MINUTES**

Councillor Brereton **proposed**, Councillor Simcock **seconded** and it was **unanimously resolved** that: the Minutes of the Precept Meeting, held on 13<sup>th</sup> December 2022, be approved as an accurate record and signed by the Chair.

**PROGRESS REPORT**

288/22-23 **LOCKING STUMPS – PLAY AREA REFURBISHMENT**

The RFO said that this afternoon we had received a very brief update via a written report. This states that, *'Trees and vegetation works complete. Purchase orders placed with suppliers and services as necessary. Ground works anticipated in the next few months.'*

The RFO commented that we have not recently had any direct contact with WBC Officers regarding this matter, and were unaware that any works had taken place.

## 289/22-23 SPEED INDICATOR DEVICE - GRANT APPLICATION

The RFO reported that the Town Council's grant application to the Police and Crime Commissioner for part-funding for one speed indicator device has been unsuccessful.

Councillors considered how best to now progress the installation of speed indicator devices in Birchwood.

Following further discussion, during which the RFO confirmed that there was sufficient funding in the Community Development Fund to purchase two devices in this financial year, it was **proposed** by Councillor Simcock, **seconded** by Councillor Evans and **unanimously resolved** that the Council will purchase two devices within the 2022/2023 financial year.

It was also **unanimously resolved** that the Council would like to see the first two installed, one on Warrington Road, Risley, and the other on Admirals Road. BTC will need to liaise with WBC and the Police regarding the specific siting of these devices.

**Action** Clerk's office to progress this matter.

## 290/22-23 MEMORIAL PLAQUE BIRCHWOOD FOREST PARK

The RFO said that we had received a very brief update via the written report received earlier today. This states that WBC is, '*Expecting a response from suppliers with design proof and costs by the end of January.*'

## 291/22-23 TOWN COUNCIL PRECEPT 2023/2024

- (a) Members noted that WBC has responded to a query relating to the elements considered by WBC when calculating the number of Band D properties in an area. The reply includes a significant amount of detailed and technical information.

The Chair asked if we could write to WBC again, as he is unsure whether all the new build properties on the new housing estate off Chatfield Drive have been included in the Band D figure calculations yet.

Councillor Bowden commented that he believes it unlikely that many properties on the new estate will fall into the Band D category. In addition, some were not completed and occupied by the date (September of each year) at which the Council Tax Band data for the following year is set.

The Chair asked if we could clarify with WBC that all the new build properties will be considered, even if this is split over financial years – so there may be some additional Band D properties from the new estate in the 2024/2025 financial year.

Members **resolved** for the question to be put to WBC for clarification.

**Action** Clerk's office to contact WBC regarding the Chair's query.

- (b) The RFO said that, as necessary, WBC has been notified that the Town Council's precept requirement for 2023/2024 will be £376,816.00. The increase from 2022/2023 for residents who pay the Band D level of the local Council Tax equates to £2.93 for the year - less than a penny a day.

WBC has acknowledged receipt of the correspondence.

- (c) The RFO asked Members to note that, as resolved in Minute 266/22-23 (h) from the December 2022 Precept meeting, the precept details have been published on the Town Council's website and were sent to the local press.

Both Warrington Worldwide and the Warrington Guardian have published an article regarding BTC's 2023/2024 precept.

- (d) Members noted that a list of what the maintenance team does was published on our Facebook page, in anticipation of annual queries regarding what the precept pays for. It attracted a few comments, the majority of which were positive.

#### 292/22-23 **BENCHES**

The RFO asked Members to consider whether they have any suggestions for potential sites (on WBC land) where they would like BTC to consider funding the installation of additional benches. She emphasised that these must not be near residential houses. Location suggestions will then need to be considered in liaison with WBC to assess their suitability.

Benches will need to comply with WBC's preferred designs/materials, etc. The cost of the supply and installation of each bench will be in the region of £1,300.

The RFO asked Members to email her any suggestions they might have.

#### 293/22-23 **GENERAL ITEMS FOR NOTING/REPORTING**

The RFO asked Members to note the following:

- (a) Ladder Training for the six maintenance staff took place on 9<sup>th</sup> January 2023.
- (b) We have received the Gas Safety Certificate for the new boiler, installed in November 2022. It has a 10-year warranty.
- (c) To confirm that the Clerk's membership to the Society of Local Council Clerk's has been renewed.
- (d) Officers are continuing to make enquires and investigating options for a new (second-hand) tipper. The RFO commented that the costs for what appear to be better quality tippers are currently higher than the agreed budget. A garage is also making some enquiries for us.
- (e) To note that, as resolved by Members at a previous meeting, Officers have begun the recruitment processes for a part-time Administrative Assistant, and a full-time Maintenance Team Operative.

#### **NEW FINANCE, AUDIT AND PERSONNEL ITEMS**

#### 294/22-23 **BANK ACCOUNT RECONCILIATION**

To receive the Town Council's Income and Expenditure Statements and Bank Reconciliation Schedules for the account periods 1<sup>st</sup> April 2022 – 31<sup>st</sup> December 2022.

The payroll figure for November 2022 was £11,687.99 (9 staff). The figure for December 2022 was £13,482.00 (9 staff); this included back-pay for Officers and notice/holiday pay for one member of staff who left BTC on 2<sup>nd</sup> December 2022.

After consideration and approval by Members the schedules will be signed by the Clerk or RFO and the Chair, as soon as is practicable.

Councillors **unanimously resolved** to approve the bank reconciliation.

- (a) The BAFO informed Members that the interim internal audit for 2022/2023 will now take place remotely on 2<sup>nd</sup> February 2023.

She advised Members that our internal auditor is covering different areas and approaching the interim audit differently this year to focus on the assessment of specific aspects of governance and internal controls. Therefore, there is a checklist to complete (copied to Councillors in their papers for information) and we need to provide evidence where this is requested. In addition, the auditor will also conduct limited ‘walkthrough’ testing of expenditure looking at procurement where relevant, and some income checks.

The RFO stated that she had briefly gone through the checklist with the Chair to explain the types of information the internal auditor is requesting and the evidence we are required to provide.

- (b) The RFO asked Councillors to consider some of the questions being asked as part of this interim audit. She stated that there are several questions that ask whether specific policies are in place including:

- (i) *‘An investment Strategy and Treasury Management Strategy, established in accordance with the LGA 2003’*

The RFO stated there is no formal policy yet – however, BTC’s Financial Regulations 8.1 to 8.6 (copied to Members in their papers) includes the statement (8.3) that *‘All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.’* and (8.4) *‘The Council’s Investment Policy, shall be in accordance with the Trustee Act 2000, and shall be reviewed on a regular basis (at least annually)’*.

The RFO commented it could be argued that, by default, as the Financial Regulations are approved each year, that all points therein have been reviewed and approved.

The RFO suggested that this short paragraph could be formally adopted as the Council’s Investment Policy, with additional reference to the LGA 2003.

- (ii) *‘Has an expenses policy been adopted . . .’*

The RFO said that, as published on our website, that Councillors do not, as a general rule, claim any expenses. The Chair has an allowance during their year in office, which is paid to enable them to fulfil their duties.

Other ‘expenses’ tend to be reimbursements paid to staff who have purchased something that is for Council use. These have been agreed with Officers prior to purchase and the proper receipts / invoices are kept, presented for approval and recorded either in the petty cash record or in the ‘cash book’.

The RFO commented that NALC has a model Expenses Policy, which could be adapted for the Town Council.

- (iii) *'Has the Council adopted income collection and debt write offs policy / procedures?'*

The RFO stated that BTC does not have such a policy or procedures in place. With the exception of supplying and maintaining hanging baskets to the shopping centre, the Council does not offer paid services to any other individuals or organisations that might result in debts being owed to BTC.

In addition, the Council has recently resolved that it will not be reopening the meeting room out for hire for the foreseeable future – so there is no income source to be monitored for non-payment regarding room hire.

The RFO stated that a very short 'policy' could be produced albeit unlikely that there may be circumstances where the Council is unable to pursue an outstanding debt any further. This could be partly based on the procedures followed by Warrington Borough Council.

- (iv) *'Has a policy for gifts and hospitality been adopted by Council?'*

The RFO said that the Council does not have a formally adopted gifts and hospitality policy – however, there is an 'Anti-Bribery Policy' within the Employee handbook (currently being updated) which also mentions the receipt of gifts. The only 'gifts' received by BTC are small items such as bags of sweets, calendars, desk jotters or the occasional bottle of wine sent unsolicited with an order (which would then be donated to a local community tombola or raffle). Sweets, calendars, etc. are shared between staff. If suppliers forewarn Officers that they will 'pop' something in with an order, we ask them not to. We politely ask suppliers to take 'gifts' home with them if they bring them directly to the office.

Regarding hospitality, Councillors in their capacity as Town Councillors, are usually only invited to Civic events, such as Remembrance services, or as a representative of the Council to an event such as an opening of a new Art Block at the local high school.

BTC is generally guided by the advice on 'gifts' and 'Bribery and Corruption' given in Section 139 of the Local Government Act, and sections of 'Arnold-Baker on Local Council Administration' 13<sup>th</sup> Edition.

The RFO added that NALC has a model Expenses Policy which could be adapted for Birchwood Town Council.

The RFO commented that, if the internal auditor is asking these questions as part of a 'Governance and Internal Control' check, it is likely that a recommendation will be made for a formal policy for each of these areas to be produced, even if the Council thinks that a policy might not really be necessary. She added that she could put some wording together for all four policies for the Council to consider at the February meeting to consider for adoption.

Members considered the points raised in (i) to (iv) above and it was **unanimously resolved** that the RFO would create four policies for consideration at the February 2023 meeting.

**Action** RFO to put together proposed wording for the four policies discussed above.

- (c) The RFO stated that (ref: item 7 on the checklist) as recommended by the internal auditor following the end of year internal audit in 2022, the Fixed Asset Register (made up of several separate documents) will continue to be presented for review and approval by Council as part of the documents presented to Council prior to formal end of year internal and external audit considerations for 2022/2023.

Confirmation that this takes place annually was last formally noted at the June 2022 Part I Finance, Audit & Personnel Meeting in Minute 084/22-23 (a).

- (d) Ref: item 10 on the checklist, the RFO confirmed that fees and charges are considered annually by the Council as part of the budget and precept considerations. The most recent considerations were undertaken in October 2022 – Part I Finance Minutes 197/22-23 (l) and (m) and in the November 2022 Budget Strategy and Precept Meeting, Minute 232/22-23 (f) and (g).

The RFO informed Members that she is still working through the checklist and will circulate the checklist to Members once it is completed. The ‘evidence’ document will be too large to email to Councillors, therefore it will be available in the office for Members to view. It has to be ‘Wetransferred’ to the auditor.

- (e) The RFO reported that changes to the Data Protection Act (DPA) 2018 and Privacy and Electronic Communications Regulations (PECR) will be discussed with our internal auditor, in his role as our Data Protection Officer, as these will potentially affect the Council in a number of areas.
- (f) To note that the invoice for the services of our Data Protection Officer for 2021/2022 (£1,007 +VAT) has been paid, as approved by Members.

#### 296/22-23 **SPECIALIST EMPLOYMENT LAW CONSULTANTS**

The RFO stated that the annual renewal documents for our current specialist employment law consultants will be received shortly. The cost for 2023 will be increased by 2% to £1433.00 +VAT (previously £1405.00 +VAT).

The RFO asked if Members are happy to continue with the services of this supplier, and, if so, to approve this payment.

Members discussed the services being offered by our current consultants. They were happy with the small percentage increase in their fees; and **unanimously resolved** to continue with their services and approved the payment.

**Action** RFO to administer the renewal of this contract.

#### 297/22-23 **GENERAL ITEMS FOR REPORTING/NOTING**

The RFO asked Councillors to note the following:

- (a) Received – information from ChALC regarding Council tax referendum principles for Town and Parish Councils (full details circulated to Members via email):

*“The government has not previously set referendum principles for town and parish councils. This approach was contingent on town and parish councils taking all available steps to mitigate the need for council tax increases and the Government seeing clear evidence of restraint.”*

- (b) To note that BTC has renewed its Waste Carrier's Licence, with the Environment Agency, for 2023 to 2026 (£105.00).
- (c) To note the receipt of a link to a consultation regarding Cheshire Pension Fund's Investment Strategy.
- (d) To note that we have 'chased' the second EV charger grant of £350.00 that we have not yet received. The company that supplied the chargers has followed this up with OZEV.
- (e) To note that our annual PAT testing has been booked for 15th June 2023. The charges will be approximately the same as last year (£68.00). It will increase slightly if we have additional numbers of items to be tested.
- (f) For information, in his capacity of Chair of Trustees of Birchwood Youth and Community Association (BYCC), the Chair advised the Council that BYCC has been allocated some funding from Warrington Voluntary Association (WVA) to put towards offering some additional community activities in Birchwood Youth and Community Centre on Delenty Drive. The Trustees have several potential activities in mind that are being considered.

**This part of the meeting concluded at 7.05 pm**

Payment of Accounts:						
Resolved: that the following payments be approved as the residual November 2022 and part of the December 2022 accounts						
Date	Ref	Payee	Description	Net	VAT	Gross
15.11.2022	DD	Avoira	IT support, backups, internet services (4 x inv.)	£ 234.68	£ 46.94	£ 281.62
15.11.2022	DD	Copyrite	Photocopying charges	£ 35.25	£ 7.05	£ 42.30
15.11.2022	DD	Financial Direct Fees	Online banking charges	£ 40.20		£ 40.20
16.11.2022	DD	Allstar	Fuel (vans & equipment)	£ 134.07	£ 26.80	£ 160.87
17.11.2022	DD	Avanti Gas	Gas - Parkers Farm	£ 95.79	£ 4.79	£ 100.58
17.11.2022	DD	SWALEC	Electricity - Parkers Farm	£ 456.40	£ 22.82	£ 479.22
18.11.2022	*	Lexis Nexis	Arnold Baker Local Council Administration 13 ED	£ 164.99		£ 164.99
18.11.2022	*	Elas Occupational Health Ltd	HAVS Tier 2 assessment x 6, Audiometry tests x 6 and full vision screening x 6	£ 378.00	£ 75.60	£ 453.60
18.11.2022	*	PREMIOClean	Office cleaning services	£ 412.60	£ 82.52	£ 495.12
18.11.2022	*	Regal Polythene	40 x cases refuse sacks	£ 596.00	£ 119.20	£ 715.20
23.11.2022	DD	Allstar	Fuel (vans & equipment)	£ 57.10	£ 11.41	£ 68.51
29.11.2022	DD	Firstcom Europe	Office phone charges	£ 72.60	£ 14.52	£ 87.12
30.11.2022	DD	James Todd (Go Cardless)	Payroll services (September 2022)	£ 54.00	£ 10.80	£ 64.80
30.11.2022	DD	Allstar	Fuel (vans & equipment)	£ 61.95	£ 12.39	£ 74.34
01.12.2022	*	Warrington Borough Council	Part payment election charges re May 2021 PC Elections (adjusted down due to previous overpayment)	£ 797.05		£ 797.05
01.12.2022	DD	Waterplus	Water and wastewater services (4083868280)	£ 26.72		£ 26.72
01.12.2022	DD	LEVL	Geotab Pro Plus (monthly subs.- in advance) December 2022	£ 30.00	£ 6.00	£ 36.00
02.12.2022	DD	E-on Next	Electricity - Locking Stumps MUGA	£ 14.31	£ 0.72	£ 15.03
05.12.2022	DD	Legal and General	Ill health insurance	£ 159.87		£ 159.87
05.12.2022	*	Millhouse Training	Safe use of ladders and inspection training (6 staff)	£ 550.00	£ 110.00	£ 660.00
05.12.2022	*	Cheshire Pension Fund	Pension contributions re: Nov 2022 Eee £812.40 E'er £2,871.37	£ 3,683.77		£ 3,683.77
05.12.2022	*	HMRC	Tax £1,220.80 NI £1,743.10 (6 Nov 2022 to 5 Dec 2022)	£ 2,963.90		£ 2,963.90

**Payments of Account since 6th December 2022**

Date	Ref	Payee	Description	Net	VAT	Gross
07.12.2022	DD	Allstar	Fuel (vans & equipment)	£ 61.16	£ 12.22	£ 73.38
07.12.2022	*	ESI	Call-out, diagnose fault (intruder alarm) & replace battery	£ 125.32	£ 25.06	£ 150.38
07.12.2022	*	December 2022 Wages		£ 13,482.00		£ 13,482.00
07.12.2022	*	Broxap Limited	2 x replacement bin liners & 6 x replacement covers & locks/key	£ 822.00	£ 164.40	£ 986.40
07.12.2022	*	JDH Business Services	Data protection services 2021/2022	£ 1,007.00	£ 201.40	£ 1,208.40
12.12.2022	DD	Waterplus	Water/w astew ater services (4083867607)	£ 97.40		£ 97.40
10.12.2022	DD	Allstar	Fuel (equipment)	£ 8.18	£ 1.63	£ 9.81
15.12.2022	DD	Avoira	IT support, backups, internet services (4 x inv.)	£ 234.68	£ 46.94	£ 281.62
15.12.2022	DD	Copyrite	Photocopying charges	£ 12.16	£ 2.44	£ 14.60
15.12.2022	DD	Financial Direct Fees	Online banking charges	£ 39.40		£ 39.40
16.12.2022	*	PREMIClean	Office cleaning services	£ 446.98	£ 89.40	£ 536.38
21.12.2022	DD	Allstar	Fuel (vans & equipment)	£ 118.93	£ 23.79	£ 142.72
22.12.2022	DD	E-on Next	Electricity - Locking Stumps MUGA	£ 6.77	£ 0.34	£ 7.11
23.12.2022	*	ESI	Annual intruder alarm maintenance and system monitoring	£ 175.77	£ 35.15	£ 210.92
23.12.2022	*	Reimburse C Caddock	(The Works) - Stationery and wall planners	£ 17.29	£ 3.46	£ 20.75
23.12.2022	*	Reimburse C Caddock	(Herschel Infrared Ltd) - infrared heater	£ 165.83	£ 33.17	£ 199.00
28.12.2022	DD	Allstar	Fuel (vans & equipment)	£ 79.01	£ 15.80	£ 94.81
28.12.2022	DD	Avanti Gas	Gas - Parkers Farm (final invoice prior to British Gas takeover)	£ 127.17	£ 0.26	£ 127.43
29.12.2022	DD	Firstcom Europe	Office phone charges	£ 71.51	£ 14.30	£ 85.81
30.12.2022	DD	James Todd (Go Cardless)	Payroll services (November 2022)	£ 54.00	£ 10.80	£ 64.80
30.12.2022	*	Society for Local Council Clerk	Annual membership fees for the Clerk	£ 296.00		£ 296.00
30.12.2022	*	Warrington Borough Council	Wildflowers 2022 season	£ 544.00	£ 108.80	£ 652.80
30.12.2022	*	Infotone	Black toner cartridges (x 20)	£ 604.95	£ 120.99	£ 725.94
30.12.2022	*	Terrain	Specialist H&S Services January to December 2023	£ 1,575.00	£ 315.00	£ 1,890.00
03.01.2023	DD	Waterplus	Water and w astew ater services (4083868280)	£ 26.72		£ 26.72
03.01.2023	DD	LEVL	Geotab Pro Plus (December monthly subscription)	£ 30.00	£ 6.00	£ 36.00
04.01.2023	DD	Allstar	Fuel (vans & equipment)	£ 51.55	£ 10.31	£ 61.86
04.01.2023	DD	Legal and General	Ill health insurance	£ 159.87		£ 159.87
04.01.2023	*	HMRC	Tax £1,694.00 NI £2,418.29 (6 Dec 2022 to 5 Jan 2023)	£ 4,112.29		£ 4,112.29
04.01.2023	*	Cheshire Pension Fund	Pension contributions re: Dec 22 Eee £931.98 Eer £3,237.16	£ 4,169.14		£ 4,169.14
05.01.2023	*	FMG Repair Service	Excess and VAT to pay for (insurance claim) repair to MK71 FU	£ 150.00	£ 392.95	£ 542.95
06.01.2023	*	Environment Agency	Registration Renewal to 27th January 2026	£ 105.00		£ 105.00
06.01.2023	*	January 2023 Wages	8 staff	£ 11,041.09		£ 11,041.09
11.01.2023	*	Risley MOT & Truck	New tyre HK64 NNM	£ 88.70	£ 17.74	£ 106.44
12.01.2023	DD	Waterplus	Water/w astew ater services (4083867607)	£ 97.40		£ 97.40
15.01.2023	DD	Copyrite	Photocopying charges	£ 49.36	£ 9.87	£ 59.23
17.01.2023	*	Reimburse C Caddock	Petty cash float	£ 100.00		£ 100.00
17.01.2023	*	Reimburse C Caddock	Discounted Cleaning Supplies Ltd - 5 x spray bottles	£ 9.16	£ 1.83	£ 10.99
17.01.2023	*	Reimburse C Caddock	Amazon - scourers	£ 3.08	£ 0.62	£ 3.70
17.01.2023	*	Reimburse C Caddock	Bargain Hunt Ltd - pack 12 centrefeed rolls	£ 13.32	£ 2.67	£ 15.99

**Payments of accounts for approval at the January 2023 meeting**

Date	Ref	Payee	Description	Net	VAT	Gross
all tbc	DD	Legal and General	Ill health insurance	£ 159.87		£ 159.87
	DD	Telesis	Phone/enhanced internet speed charges	tbc		
	DD	Waterplus	Water and w astew ater services (4083868280)	£ 26.72		£ 26.72
	DD	Waterplus	Water/w astew ater services (4083867607)	£ 97.40		£ 97.40
	DD	Financial Direct Fees	FD online charges (re: Nov 2022 charges)	£ 40.60		£ 40.60
	DD	Avoira	IT support, backups, internet services (4 x inv.) Dec 2022	£ 234.68	£ 46.94	£ 281.62
	DD	James Todd	December 2022 payroll fee (inc. back pay calculation)	£ 84.00	£ 16.80	£ 100.80
	DD	E-on	Electricity - Locking Stumps multi-use games area	£ 11.60	£ 0.55	£ 11.05
	DD	Allstar	Fuel (office vans and equipment)	tbc		
	DD	CopyriteSystems	Photocopying charges	£ 11.57	£ 2.31	£ 13.88
	*	Cheshire Pension Fund	Pension contributions re: Jan 2023 Eee £782.59 Eer £2744.89	£ 3,527.48		£ 3,527.48
	*	HMRC	Tax £1,273.20 NI £1,797.80 (6 Jan 2023 to 5 Feb 2023)	£ 3,071.00		£ 3,071.00
	*	Premiclean	Cleaning services January 2023	£ 343.84	£ 68.77	£ 412.61
	DD	LEVL	Geotab Pro Plus (monthly subs. - in advance) January 2023	£ 30.00	£ 6.00	£ 36.00
	*	Viking	Stationery	£ 147.29	£ 24.55	£ 122.74
	*	ESI	Annual servicing: intruder and fire alarm systems including fire extinguishers & fire blankets, and emergency lighting	tbc		
	DD	BNP Paribas	Photocopier Lease	£ 170.00	£ 34.00	£ 204.00
	*	E Smith & Son	Winter planter plants and compost	tbc		